

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Materials Available on the web at:
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MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jeff Atwater
Commissioner Adam H. Putnam

June 23, 2015

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

<u>ITEM</u>	<u>SUBJECT</u>	<u>RECOMMENDATION</u>
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1.	Respectfully request approval of the minutes of the May 5, 2015, Cabinet meeting. (ATTACHMENT 1)	RECOMMEND APPROVAL
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2.	Respectfully request adoption of and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, the following rules:	
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Rental Car Surcharge and Solid Waste Fees (Rules 12A-12.004, 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C.)

The proposed rule amendments relate to the reduced \$1 per usage surcharge imposed on motor vehicles used by members of car-sharing services, as provided by Section 1, Chapter 2014-199, L.O.F. The proposed amendments simplify the reporting of information on the Solid Waste and Surcharge Return.

Delegation of Authority (Rule 12-3.007, F.A.C.)

The proposed rule amendment increases the amount of compromise authority the Governor and Cabinet delegates to the Executive Director from \$250,000 to \$500,000, as authorized by Section 10, Chapter 2014-40, L.O.F.

Scholarship Funding Organizations (Rules 12-29.001, 12-29.002, 12-29.003, 12B-8.001, and 12C-1.034, F.A.C.)

The proposed rules provide guidance for transferring a tax credit earned under the Florida Tax Credit Scholarship Program, as authorized by a change to Section 1002.395(5)(d), F.S., by Section 17, Chapter 2014-184, L.O.F.

Sales and Use Tax Registration (Rule 12A-1.060, F.A.C.)

The proposed rule amendments remove the registration penalty provisions that are no longer necessary due to the statutory change in Section 212.18(3)(c), F.S., relating to an individual's failure to register for sales and use tax in accordance with changes made by Section 6, Chapter 2014-40, L.O.F.

(ATTACHMENT 2)

RECOMMEND APPROVAL

3. Respectfully request adoption of and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, the following rules:

Timely Filing of Motor Fuel Returns; EDI Guide (Rules 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110, and 12B-5.150, F.A.C.)

The proposed rule amendments remove the requirement that a taxpayer receive a confirmation from the Department before a return is determined to be timely filed. A return will be considered timely if it is received by the Department, or its agent, on or before the due date. The amendments also provide technical updates to the Electronic Data Interchange (EDI) information guide used by taxpayers to format electronic motor fuel returns.

ACH Credit Method of Remittance (Rules 12-24.008 and 12-24.011, F.A.C.)

The proposed rule amendments promulgate two forms used by taxpayers when remitting taxes using the ACH credit method of electronic remittance. These forms provide technical information and will assist taxpayers in making electronic payments without error.

Disclosure Procedures (Rule 12-22.005, F.A.C.)

The proposed rule amendments expand methods for providing copies of tax returns to include electronic means, while preserving the privacy of taxpayers and their sensitive information. These revisions make it more convenient for taxpayers to receive information from the Department.

Reporting Requirements for Large Currency Transactions (Rule 12-19.003, F.A.C.)

The proposed rule amendments provide that taxpayers may file reports required under Section 896.102, F.S., by sending it to the specified email address. The proposed rule also clarifies when a report must be received by the Department in order to be considered timely filed.

Compensation for Tax Information (Rules 12-18.001, 12-18.004, and 12-18.008, F.A.C.)

The proposed rule amendments update the list of taxes eligible for compensation in return for information of noncompliance with taxes administered by the Department, listed in Section 213.05, F.S.

(ATTACHMENT 3)

RECOMMEND APPROVAL

4. Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register for the following rules:

Transfer of Homestead Assessment Difference (Rule 12D-8.0065 and 12D-16.002, F.A.C)

The proposed rule amendments address the Transfer of Homestead Assessment Difference, referred to as *portability*.

(ATTACHMENT 4)

RECOMMEND APPROVAL

ATTACHMENT 1

STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR
AND CABINET

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

DATE: TUESDAY, MAY 5, 2015

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

REPORTED BY: YVONNE LAFLAMME, FPR
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- APPROVAL OF MINUTES
By Governor Rick Scott
- APPOINTMENT - INTERIM SECRETARY
By Governor Rick Scott
- APPOINTMENT - INTERIM EXECUTIVE DIRECTOR
By Governor Rick Scott
- APPOINTMENT DISCUSSION
By Governor Rick Scott
- BOARD OF TRUSTEES IMPROVEMENT FUND
By Secretary Jon Steverson
- STATE BOARD OF ADMINISTRATION
By Executive Director Ash Williams
- DEPARTMENT OF VETERANS AFFAIRS
By Executive Director Mike Prendergast
- OFFICE OF FINANCIAL REGULATION
By Commissioner Drew Breakspear
- DEPARTMENT OF REVENUE
By Executive Director Marshall Stranburg
- AGENCY MEASURES - OIR
By Commissioner Kevin McCarty
- AGENCY MEASURES - DOR
By Commissioner Drew Breakspear

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2 DEPARTMENT OF REVENUE

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4 GOVERNOR SCOTT: Now, I would like to recognize
5 Marshall Stranburg with the Department of Revenue.
6 Good morning.

7 EXECUTIVE DIRECTOR MARSHALL STRANBURG: Good
8 morning, Governor Scott, General Bondi, CFO Atwater
9 and Commissioner Putnam.

10 We have three items on our agenda this morning.

11 The first item we would respectfully request
12 approval of the minutes of the January 13, 2015,
13 Cabinet meeting.

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

15 ATTORNEY GENERAL BONDI: So moved.

16 GOVERNOR SCOTT: Is there a second?

17 COMMISSIONER ATWATER: Second.

18 GOVERNOR SCOTT: Moved and seconded. Show the
19 minutes approved without objection.

20 EXECUTIVE DIRECTOR MARSHALL STRANBURG: Thank
21 you. Our second item is we respectfully request
22 approval and authority to publish of proposed rule in
23 the Florida Administrative Register for the following
24 rules: Rules concerning the rental car surcharge and
25 solid waste fees, delegation of authority, scholarship

1 funding organizations, sales and use tax registration
2 and the Compensation Tax Information Program.

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

4 ATTORNEY GENERAL BONDI: So moved.

5 GOVERNOR SCOTT: Is there a second?

6 COMMISSIONER ATWATER: Second.

7 GOVERNOR SCOTT: Any comments or objections?

8 Hearing none, the motion carries.

9 EXECUTIVE DIRECTOR MARSHALL STRANBURG: Thank
10 you. And our third item is we respectfully request
11 approval and authority to publish notices of proposed
12 rule in the Florida Administrative Register for the
13 following rules: Rules concerning the timely filed
14 motor fuel returns, the ACH credit method of
15 remittance, disclosure procedures, and the reporting
16 of large currency transactions.

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

18 CHIEF FINANCIAL OFFICER ATWATER: So moved.

19 GOVERNOR SCOTT: Is there a second?

20 ATTORNEY GENERAL BONDI: Second.

21 GOVERNOR SCOTT: Any comments or objections?

22 Hearing none, the motion carries. Thank you,

23 Marshall.

24 EXECUTIVE DIRECTOR MARSHALL STRANBURG: Thank

25 you.

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DEPARTMENT OF REVENUE

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3 GOVERNOR SCOTT: Now we'll do the Department
4 of Revenue's. So do you want to just -- we'll go
5 to the CFO's recommendation.

6 EXECUTIVE DIRECTOR STRANBURG: Good afternoon.

7 GOVERNOR SCOTT: You want to go through it,
8 Marshall?

9 EXECUTIVE DIRECTOR STRANBURG: Good afternoon.
10 Yes.

11 We had presented five items as part of our
12 packet, I believe as -- just to quickly go through
13 them. The first item were our performance measures
14 as we presented at the last Cabinet meeting.

15 The second item, Governor, were your proposed
16 performance measures with comments that we
17 submitted indicating were they either identical to
18 our measures, maybe were a little different from
19 our measures, or were not part of our measures.

20 The third item in our packet and the fifth
21 item were both you and the Commissioner's
22 supplemental questions.

23 And then Item Number 4 in our packet is the
24 CFO's proposed weighting system as you've talked
25 about with the prior two agencies where, again, he

1 picked up our 11 proposed measures that we had put
2 forth at the last Cabinet meeting, assigned them
3 values, and weighted them.

4 So, again, I'm here to give you any kind of
5 assistance, answer any questions, or give you any
6 suggestions that you would like.

7 GOVERNOR SCOTT: So I think -- first off, I
8 want to thank you for all of the information you
9 provided. It was very detailed and it's very
10 appreciated.

11 So why don't we -- if it's okay, what we'll do
12 is we'll just take the CFO's recommendations and
13 let's just start off by everybody saying whether
14 they're okay or not okay with any of the
15 objectives.

16 First off, is everybody okay with just taking
17 the CFO's recommendation and to review that as our
18 primary measure and do it the same way? 20% would
19 be for the Commissioner of Agriculture's
20 supplemental.

21 ATTORNEY GENERAL BONDI: Right, I'm going to
22 reevaluate -- I'll try to change this around.

23 GOVERNOR SCOTT: And, Marshall, do you want
24 to -- first off, do you have any issues with any of
25 the objectives that the CFO had?

1 EXECUTIVE DIRECTOR STRANBURG: The
2 11 measures, no, we have no objection with those.

3 GOVERNOR SCOTT: Okay. So let's just all go
4 through those real quick. Percentage of all tax
5 returns filed timely and accurately. And any
6 issues with regard to the -- let's forget the
7 weight for just a second and make sure, in case we
8 get rid of something. The scoring system?

9 EXECUTIVE DIRECTOR STRANBURG: Oh, I think
10 generally we are comfortable with the scoring
11 system. We acknowledge, as I think you've
12 discussed with some of the other agencies today,
13 you know, sometimes reaching a 100% may not really
14 be a realistic goal; but, you know, we will
15 endeavor to do what we can to meet those.

16 CFO ATWATER: Governor, could I ask a
17 question?

18 GOVERNOR SCOTT: Yeah, CFO.

19 CFO ATWATER: Yeah, again, I took the best
20 effort to -- where there was consensus, to just put
21 it in this format, but I do have some questions on
22 them.

23 How do you -- could you tell me, Marshall, how
24 the behavior of your leadership impacts Number 1's
25 performance?

1 EXECUTIVE DIRECTOR STRANBURG: Again,
2 Number 1 -- and actually, also, we can talk about
3 Number 2 as well.

4 CFO ATWATER: Yeah, exactly.

5 EXECUTIVE DIRECTOR STRANBURG: Both of those.
6 And what we look at is: Are there things that we
7 can do to get taxpayers to file their returns
8 timely, to make their payments timely?

9 And so what we would be looking at are things
10 like: Are we getting the right messages out? Are
11 we doing the kind of educational and outreach
12 efforts that we need to do so that taxpayers
13 understand: This is when I have to file a return,
14 this is when I have to pay, these are the methods
15 of payment that I need to make.

16 Secondly, you know, another thing that we also
17 look at is, you know, are we doing things in our
18 rules and, more importantly, in our statutes that
19 are making it easier for taxpayers to comply?
20 For example, you know, what we did a handful of
21 years ago was we had situations where we had
22 businesses that were seasonal businesses in our
23 state. If they were filing their sales tax returns
24 as they were supposed to under the law at that time
25 on a monthly basis, we had a lot of them who were

1 not having to file returns, they were making no
2 sales. Sometimes they were inadvertently
3 forgetting to send in the return. Well, we would
4 show them as being delinquent, as being late.

5 So what we did was we came forward with a
6 statutory idea to say: Why don't we go to yearly
7 filing, semi-annual filing, quarterly filing,
8 rather than having everybody monthly file? So
9 we're always looking at that information when
10 people are not in compliance to say: Are there
11 things that we can do to both educate them but
12 maybe change the law in order -- so that they can
13 come into compliance and we're not putting burdens
14 on them, for example, to have to file returns when
15 they really don't have any activity going on.

16 CFO ATWATER: Yeah, I get -- and I think
17 that's part of leadership. That you would do
18 periodically to bring to the Governor, bring to the
19 Legislature, hey, this could help improve things.
20 But I feel like your -- this is like you want to --
21 you're taking credit for whether the tide comes in.
22 You know, it's going to happen unless you -- if you
23 can point to things that you all are doing day in
24 and day out that are improving the turnaround time
25 and the deadline meeting of people all across the

1 state that don't know you, don't know any of us,
2 they're measuring you on that.

3 EXECUTIVE DIRECTOR STRANBURG: Yes. No, I
4 understand. And I do know that, yes, there is a
5 certain amount, I'll characterize it, as risk on
6 our part. We are being held accountable for
7 activities that we have very little control over.

8 CFO ATWATER: Well, you just answered my
9 question. If it's a performance measure for you,
10 I'd like it to be something you control and you can
11 show us you can control it.

12 EXECUTIVE DIRECTOR STRANBURG: And, again,
13 CFO, I agree with you. We don't have maybe as much
14 control as we do over some of our measures. We'd
15 like to think we can be positive in influencing
16 behavior of those people who are, you know, not
17 filing returns timely, who are not making their
18 payments timely. But, again, there are only so
19 many things we can do toward that effort.

20 CFO ATWATER: Governor, I might just suggest
21 that if we just -- I'm okay to move ahead, but I
22 would just put them at low weights for a year and
23 see how it looks. And so maybe when we come to
24 weighting, I may suggest those be five and fives
25 and Number 1 and 2 and --

1 EXECUTIVE DIRECTOR STRANBURG: Or,
2 alternatively, CFO, we could even live with,
3 you know, we can report those to you for a year.
4 We could take them out of the scoring, report them
5 to you for a year, they would be information; and
6 if you'd like to add them in next year --

7 CFO ATWATER: I like that better.

8 EXECUTIVE DIRECTOR STRANBURG: -- we can add
9 them in next year.

10 CFO ATWATER: I like that better.

11 GOVERNOR SCOTT: So Number 1 will just be
12 data?

13 EXECUTIVE DIRECTOR STRANBURG: Number 1 and
14 Number 2 because they're pretty much the -- very
15 similar.

16 GOVERNOR SCOTT: Number 1 and 2 we're just
17 going to get information.

18 ATTORNEY GENERAL BONDI: So Number 1 and 2
19 we're scratching, it's just data.

20 CFO ATWATER: Just data.

21 ATTORNEY GENERAL BONDI: Governor, while we're
22 talking about data, can I add one more just for
23 data, please? It's very important to my office.

24 As you know, we're the legal service provider
25 and we're under contract with DOR with child

1 support. We've had some issues, and this is what I
2 would like to add in as data that I'm requesting,
3 I'd like to add that you'll focus on and will
4 ensure that all counties in Florida reach the
5 proposed percentage of support collected on IV-D
6 cases using the best practices.

7 EXECUTIVE DIRECTOR STRANBURG: Okay.

8 ATTORNEY GENERAL BONDI: Do you not
9 understand?

10 EXECUTIVE DIRECTOR STRANBURG: No, could you
11 say that one more time? I want to make sure I
12 understand it.

13 ATTORNEY GENERAL BONDI: This is just -- we
14 moved 1 and 2 to data, and this is important for me
15 because we have five -- we have three regions,
16 multiple counties, where we go in and handle the
17 child support collection and we've had some issues.

18 We've had -- I mean I'm going to be straight
19 up. We've had calls that your office hasn't been
20 responsive. I know that happens with every agency.
21 But we have to step up and get involved with these
22 spillover calls and we shouldn't have to be doing
23 that, but we are because these are important cases.
24 And, again, we have three major regions, one right
25 here in Tallahassee, so --

1 GOVERNOR SCOTT: So we'll add that as data.

2 ATTORNEY GENERAL BONDI: Right, that's -- so
3 I'm asking to collect data on that.

4 GOVERNOR SCOTT: Sure.

5 EXECUTIVE DIRECTOR STRANBURG: So you want --

6 ATTORNEY GENERAL BONDI: I'm not asking for a
7 percentage.

8 EXECUTIVE DIRECTOR STRANBURG: You're asking
9 for data tunneling down to the county level, if
10 I'm understanding you, General Bondi, on that
11 measure. And please understand, too, we have two
12 counties in the state where we have other entities
13 other than us or your office providing those
14 services.

15 ATTORNEY GENERAL BONDI: Right, I have three
16 regions, multiple counties.

17 EXECUTIVE DIRECTOR STRANBURG: Right, but we
18 have Miami/Dade County where the State Attorney's
19 Office in Miami/Dade County handles that function;
20 and in, I believe it's Manatee County, where the
21 Clerk of the Court handles that function.

22 ATTORNEY GENERAL BONDI: Right, I have
23 Broward, which is multiple counties; I have
24 Sarasota, which is multiple counties; and I have
25 Tallahassee, which includes six counties, so that's

1 a lot.

2 And again -- again, I'm not -- we all get
3 criticized for calls coming in, but we're taking a
4 lot of spillover from your office, and we shouldn't
5 have to be dealing with that, and we are because we
6 care.

7 So if you can help us with that, I'm asking
8 you to help us improve in that category. We need a
9 lot of improvement. This is very important. I
10 mean we're the ones who are collecting in these
11 counties, and so this is very important to us.

12 We all -- I know just from our history -- we
13 all care about child support. So that's all very
14 important to us.

15 EXECUTIVE DIRECTOR STRANBURG: Okay. Yes,
16 we will work -- and what we will do is we'll get
17 with your staff on making sure that we both
18 understand, just, you know, how we can work --
19 not only how we can work better together, but how
20 we can make sure we're getting the right
21 information so we know where we need to make any
22 improvements.

23 ATTORNEY GENERAL BONDI: And what best
24 practices you're using --

25 EXECUTIVE DIRECTOR STRANBURG: Best practices,

1 right.

2 ATTORNEY GENERAL BONDI: -- in the D-IV arena.

3 EXECUTIVE DIRECTOR STRANBURG: Yes, uh-huh.

4 ATTORNEY GENERAL BONDI: Thank you.

5 EXECUTIVE DIRECTOR STRANBURG: Okay.

6 GOVERNOR SCOTT: Thanks. All right?

7 ATTORNEY GENERAL BONDI: Thank you.

8 GOVERNOR SCOTT: So three -- so does anybody
9 have any problems with either the objectives or the
10 ranges for any of the others? We're going to leave
11 in 3 through 11.

12 ATTORNEY GENERAL BONDI: All right. Can I try
13 and weight them for you real quick, Governor?

14 GOVERNOR SCOTT: Sure. Absolutely.

15 ATTORNEY GENERAL BONDI: Given -- consistent
16 with what you --

17 EXECUTIVE DIRECTOR STRANBURG: Actually, if it
18 would help you, General Bondi, if we take out 1 and
19 2, we're down to 85%. So if we could just make a
20 5% adjust in one of the other measures, that would
21 get us --

22 ATTORNEY GENERAL BONDI: That's what I was
23 just going to say. I was going to ask the experts
24 to my left.

25 There are two ranked at 15, Number 3 and

1 Number 4. Is there one of those that you would
2 prefer to drop to 10%? And then that should get us
3 to 80? Is one more important to you than the
4 other?

5 CFO ATWATER: Marshall, is --

6 EXECUTIVE DIRECTOR STRANBURG: I would say
7 probably more important -- well, you can almost
8 flip a coin on this one to be honest with you;
9 but I would say, if we had to pick one, I'd say
10 maybe we knock down Number 3 to 10.

11 ATTORNEY GENERAL BONDI: I'm sorry, knock --

12 EXECUTIVE DIRECTOR STRANBURG: Number 3, the
13 average days from receipt to -- from payment to
14 deposit to 10%.

15 ATTORNEY GENERAL BONDI: So you'd rather knock
16 3 to 10%?

17 EXECUTIVE DIRECTOR STRANBURG: Yeah.

18 ATTORNEY GENERAL BONDI: Governor, would you
19 like me to read through them just to be --

20 GOVERNOR SCOTT: Well, the only one that
21 changed is 3.

22 ATTORNEY GENERAL BONDI: Right.

23 GOVERNOR SCOTT: Right.

24 ATTORNEY GENERAL BONDI: And then 20% for
25 Commissioner Putnam.

1 GOVERNOR SCOTT: Right. Okay. So the
2 proposal on the table is we'll take these
3 objectives; we'll move 1 and 2 to data; we'll add
4 the AG's data; we'll change on the weighting
5 Number 3 to 10. The Commissioner of Agriculture's
6 supplemental will be 20%, and that would be the
7 motion.

8 All right. Would anybody like to make --

9 COMMISSIONER PUTNAM: Move it.

10 GOVERNOR SCOTT: Is there a second?

11 ATTORNEY GENERAL BONDI: Second.

12 GOVERNOR SCOTT: Any objections or comments?

13 ATTORNEY GENERAL BONDI: No, and, Governor,
14 I'm sorry, you said -- I was still adding, and so
15 I'm not a pediatrician right now. Number 1 and
16 Number 2 are going to be data as long --

17 GOVERNOR SCOTT: Data, and along --

18 ATTORNEY GENERAL BONDI: And as well as my
19 issue with child support?

20 GOVERNOR SCOTT: Yeah, yours is going to be
21 that.

22 ATTORNEY GENERAL BONDI: Thanks.

23 GOVERNOR SCOTT: And, again, everybody will --
24 any information that we ask one of these agencies,
25 we can ask all on our own, and they'll send it to

1 us and everybody else.

2 CFO ATWATER: Governor, can I -- thank you.
3 I was just going to suggest that now that
4 everybody has this, I really think we ought to at
5 least allow, within the ranges, that we may want
6 to -- people might want to take a hard look. Now
7 that we've got that format, to be sure there are
8 no lay-ups in here or there are no impossibles
9 that -- and it was fairly quick that we moved
10 through that, so --

11 GOVERNOR SCOTT: Marshall, did you go through
12 these and think --

13 EXECUTIVE DIRECTOR STRANBURG: Yes. Yes, we
14 went through those.

15 GOVERNOR SCOTT: Did you sandbag all these to
16 make it easy?

17 EXECUTIVE DIRECTOR STRANBURG: No, we did not,
18 Governor. There are -- I think all of them are
19 reasonable. I think, yes, for us to achieve some
20 of the four and five ratings would be some
21 stretches for us. So I think that's appropriate to
22 challenge us to get to those exceed numbers, so I
23 think our staff in looking at them felt comfortable
24 that, yes, we could -- we could, as you indicated
25 with the other agencies, we could be successful,

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but we will be challenged to be exceptional.

GOVERNOR SCOTT: Great. Thank you, Marshall.

EXECUTIVE DIRECTOR STRANBURG: Thank you.

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ATTACHMENT 2

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE
SOLID WASTE FEES
AMENDING RULE 12A-12.004

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees), clarifies that the total amount of new tire fees and lead-acid battery fees, and not the total number of new tires and lead-acid batteries sold, is required to be reported on the Solid Waste and Surcharge Return.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to 12A-12.004, F.A.C. (Reporting and Remitting Fees), clarify how the new tire fee and the lead-acid battery fee is required to be reported to the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 40, No. 36, p. 916), to advise the public of the proposed amendments to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees). A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2102-2103), to advise the public of the proposed changes to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees) and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held. No comments were received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-12, FLORIDA ADMINISTRATIVE CODE
SOLID WASTE FEES
AMENDING RULE 12A-12.004

12A-12.004 Reporting and Remitting Fees.

(1)(a) A Solid Waste and Surcharge Return (form DR-15SW, incorporated by reference in Rule 12A-16.008, F.A.C.) reporting fees imposed by Sections 403.718 and 403.7185, F.S., on new tires and lead-acid batteries sold at retail shall be filed with the Department. Except as provided in Rule Chapter 12-24, F.A.C., the payment and the return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date of sale to avoid penalty and interest for late filing. If the 20th day falls on Saturday, 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 purposes of this rule, 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, F.S. and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a Statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(1)(b) through (3) No change.

Rulemaking Specific Authority 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b)

FS. Law Implemented 212.12(2), 213.755, 403.718, 403.7185 FS. History–New 1-2-89,
Amended 10-16-89, 12-16-91, 4-12-94, 3-21-95, 3-20-96, 4-2-00, 6-19-01, 4-17-03, 9-28-
04,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULES 12A-16.002, 12A-16.006 AND 12A-16.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-16.002, F.A.C. (Imposition and Payment of the Surcharge), provide guidance relating to the reduced \$1 per usage surcharge imposed on motor vehicles used through car-sharing service memberships by Section 1, Chapter 2014-199.

The proposed amendments to Rule 12A-16.006, F.A.C. (Surcharge Returns and Filing Requirements), clarify when the rental car surcharge is due to the state and how the rental car surcharge is to be reported per county.

The proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), incorporate by reference the amendments to the forms used to report any rental car surcharge due to the state.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes to Rules 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C., clarify the imposition, collection, and reporting of the rental car surcharge imposed by Section 212.0606, F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws,

policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

March 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 916 – 917), to advise the public of the proposed amendments to Rules 12A-16.002 (Imposition and Payment of the Surcharge), 12A-16.006 (Surcharge Returns and Filing Requirements), and 12A-16.008 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-16.002 (Imposition and Payment of the Surcharge), 12A-16.006 (Surcharge Returns and Filing Requirements), and 12A-16.008 (Public Use Forms), F.A.C. A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2103-2106), to advise the public of the proposed changes to Rules 12A-16.002 (Imposition and Payment of the Surcharge), 12A-16.006 (Surcharge Returns and Filing Requirements), and 12A-16.008 (Public Use Forms), F.A.C., and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures Committee dated May 15, 2015, requesting clarification of whether the proposed rule language modifies the statutory language. Specifically, the comments note that Section 212.0606(4)(a), Florida Statutes, states that the rental car surcharge “shall be attributed to the county where the rental agreement was entered into.” The revised rule language provides that the surcharge is to be attributed to the county “where the lessee picks up the for hire passenger motor vehicle.”

The Department clarified that rule language does not modify the statutory language quoted above; it merely provides additional guidance for rental car dealers on how they are to determine where a rental agreement was entered into. Specifically, rental agreements almost always have multiple “locations,” as there are frequently online or telephone reservations in advance of the rental, the pickup of the vehicle, and the return of the vehicle. These are often three or more different locations. In response to input from the industry that “where the rental agreement was entered into” was not specific enough guidance for attribution purposes, the

Department drafted rule and form language to clarify that for these purposes, the location “where the vehicle is picked up” is to be treated as the location “where the agreement was entered into.” This allows for the most consistent application of the statute, as rental agreements are usually signed and become binding at the time the vehicle is received. After providing this explanation to the staff of the Committee, no changes to the rule language were needed.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE
RENTAL CAR SURCHARGE
AMENDING RULES 12A-16.002, 12A-16.006, AND 12A-16.008

12A-16.002 Imposition and Payment of the Surcharge.

(1)(a) The lease or rental in Florida of a for hire passenger motor vehicle is subject to a surcharge imposed under Section 212.0606, F.S., of \$2.00 per day, or any part of a day, regardless of whether the vehicle is licensed in Florida.

(b) No change.

(2) For the purposes of this rule chapter, the following definitions will apply:

(a) The term "car-sharing service" has the same meaning as provided in Section 212.0606, F.S.

(a) and (b) renumbered (b) and (c) No change.

(3) The \$2 per day ~~The~~ surcharge imposed under Section 212.0606(1), F.S., applies to each lease or rental of a for hire passenger motor vehicle, specified in the lease or rental agreement, on the first thirty (30) days the vehicle is continuously leased or rented to one lessee or renter. The \$2 surcharge does not apply to the usage of a for hire passenger motor vehicle by a member of a car-sharing service when the motor vehicle is used for less than 24 hours.

(a) through (c) No change.

(4) The \$1 surcharge imposed under Section 212.0606(2), F.S., applies to each usage of a for hire passenger motor vehicle by a member of a car-sharing service when the motor vehicle is

used for less than 24 hours. When the member uses the same motor vehicle for 24 hours or more, the \$2 surcharge applies to each day, or portion of a day, that the motor vehicle is used. This surcharge does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or an airport authority.

(4) and (5) renumbered (5) and (6) No change.

(7)(6) Any person who has leased or rented a for hire passenger motor vehicle under the terms of a lease or rental agreement or the terms of a car-sharing service membership and cannot prove that the rental car surcharge has been paid to the lessor or other person will be directly liable to the state for any surcharge, interest, or penalty due on such transaction.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8) FS. History– New 11-14-89, Amended 7-7-91, 5-19-93, 3-20-96, 9-28-04,_____.

12A-16.006 Surcharge Returns and Filing Requirements.

~~(1)(a) Any dealer who collects the rental car surcharge is required to report to the Department all surcharge revenues that are attributed to the county where the rental agreement was entered into. For purposes of this rule, “where the rental agreement was entered into” means the county where the lessee picks up the for hire passenger motor vehicle. For example, a motor vehicle is picked up in Florida County A and dropped off in Florida County B. The surcharge revenues are attributed to Florida County A.~~

~~(b) Except as provided in Rule Chapter 12-24, F.A.C., the surcharge for each month is shall be due to the Department on the first day of the month following the date the lease or rental payments are to be made by the lessee or renter; under the terms of the lease or rental~~

agreement, or on the first day of the month following the date the membership usage fees are billed to the member of a car-sharing service. The payment and return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date the lease or rental payments or membership usage fees are billed to ~~to be made by~~ the lessee, ~~or renter, or the member of a car-sharing service, under the terms of the lease or rental agreement,~~ to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, Sunday, or 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 which is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

~~(b)(e)~~ The rental car surcharge is required to be reported to the Department on a Solid Waste and Surcharge Return (form DR-15SW). A Schedule of Rental Car Surcharge by County (form DR-15SWS) is used to report the surcharge attributed to each number of days that all for hire passenger motor vehicles were leased or rented during the month by county. Forms DR-15SW and DR-15SWS are incorporated by reference in Rule 12A-16.008, F.A.C. The surcharge is attributed to the county:

1. Where the lessee picks up the for hire passenger motor vehicle, if the motor vehicle is picked up in Florida and is leased or rented for less than 12 months; or

2. Where the residence address of the lessee identified on the registration, license, or title is located, if the motor vehicle is leased or rented for 12 months or longer.

~~(c)~~(d) Any dealer who operates places of business in two or more counties for which returns are required and who has obtained a consolidated reporting number from the Department for purposes of reporting sales and use tax must report the rental car surcharge for all places of business using the consolidated reporting number. The dealer is required to file a consolidated Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to ~~number of days that all for hire passenger motor vehicles were leased or rented during the month~~ for each county.

~~(d)~~(e) No change.

~~(e)~~(f) Out-of-state dealers who have no physical place of business located within Florida that are required to report the rental car surcharge must file a Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to ~~number of days that all for hire passenger motor vehicles were leased or rented during the month~~ for each county. The Schedule of Rental Car Surcharge by County must be included with the return even when the dealer reports the number of days that all for hire passenger motor vehicles were leased or rented during the month for a single county.

~~(f)~~(g) No change.

(2) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.11, 212.12(2), (3), (4), 213.235, 213.755 FS. History– New 11-14-89, Amended 7-7-91, 8-10-92, 5-19-93, 3-20-95, 3-20-96, 4-2-00, 4-17-03, 9-28-04,_____.

12A-16.008 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department

of Revenue in its dealings with the public in administering the rental car surcharge, as provided in this rule chapter, and the solid waste fees, as provided in Rule Chapter 12A-12, F.A.C. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-15SW	Solid Waste and Surcharge Return (R. <u>01/15 01/12</u>)	<u>01/12</u>
	http://www.flrules.org/Gateway/reference.asp?No=Ref-__00819	
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (R. <u>01/15 01/14</u>)	<u>01/14</u>
	http://www.flrules.org/Gateway/reference.asp?No=Ref-__03598	
(4) DR-15SWS	Schedule of Rental Car Surcharge by County (R. <u>01/15 01/05</u>)	<u>06/05</u>
	http://www.flrules.org/Gateway/reference.asp?No=Ref-__	

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History–New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09,

1-11-10, 1-12-11, 1-25-12, 1-20-14,_____.



Solid Waste and Surcharge Return

DR-15SW
R. 01/15

Rule 12A-16.008
Florida Administrative Code
Effective 07/15

Complete back of return **FIRST!**

You may file and pay the gross receipts tax on dry-cleaning/laundry, new tire fee, lead-acid battery fee, or rental car surcharge online or you may complete this return and pay by check or money order and mail to:

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

Please read the *Instructions for DR-15SW Solid Waste and Surcharge Returns* (Form DR-15SWN) before you complete this return. Instructions are posted on our website at: www.myflorida.com/dor

Solid Waste and Surcharge Return HD/PM DATE: / / DR-15SW
R. 01/15

Certificate Number Reporting Period **T** **DR-15SW**

Name Address City/St ZIP

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

5. Total tax, fees, and surcharges due (from Line 5 on reverse side)																				
6. Less credits																				
7. Net amount due																				
8. Plus penalty																				
9. Plus interest																				
10. Amount due with return																				

Due: **Late After:**

Check here if payment was made electronically.

9100 0 20159999 0038003031 & 4999999999 0000 5

Solid Waste and Surcharge Return HD/PM DATE: / / DR-15SW
R. 01/15

Certificate Number Reporting Period **T** **DR-15SW**

Name Address City/St ZIP

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

5. Total tax, fees, and surcharges due (from Line 5 on reverse side)																				
6. Less credits																				
7. Net amount due																				
8. Plus penalty																				
9. Plus interest																				
10. Amount due with return																				

Due: **Late After:**

Check here if payment was made electronically.

9100 0 20159999 0038003031 & 4999999999 0000 5



What's Different about the 2015 Return for Reporting Solid Waste Fees and Rental Car Surcharge?

Dry-Cleaning Gross Receipts
The lines for computing the taxable gross receipts on dry-cleaning have moved to the **top** on the back of the paper return.

New Tire Fees
You no longer report the **number of tires** sold that are subject to the new tire fee. Only report the total fees due during the reporting period on **Line 2** on the back of the paper return.

Dry-Cleaning Gross Receipts	
A. Dry-Cleaning Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
B. Less Exempt Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
C. Taxable Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>
1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1	
2. New Tire Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
3. Lead-Acid Battery Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
4. Rental Car Surcharge Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00
5. Total Amount Due - Bring amount to Line 5 on front of return.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>

Lead-Acid Battery Fees
You no longer report the **number of batteries** sold that are subject to the lead-acid battery fee. Only report the total fees due during the reporting period on **Line 3** on the back of the paper return.

Rental Car Surcharge
You no longer report the **total rental days** that are subject to the rental car surcharge. Only report the total rental car surcharge due during the reporting period on **Line 4** on the back of the paper return.

Rental Car Surcharge Rate Reduced for Car-Sharing Members

Effective January 1, 2015, the rental car surcharge rate is reduced to \$1 per usage for car-sharing members using a vehicle for a period of less than 24 hours. When the member of a car-sharing service uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

The rate reduction of \$1 per usage does not apply to the use of a motor vehicle from a location owned, operated, or leased, by or for, an airport or airport authority.

See TIP 14A01-10 for the specifics on changes to rental car surcharge rate laws.

Schedule of Rental Car Surcharge by County (Form DR-15SWS)

The schedule has been changed for 2015. Just like with the new return for 2015, only the total (\$) amount of the surcharge attributed to each county is reported. You no longer need to report the number of rental days. The \$1 per usage surcharge and the \$2 per day surcharge can **both** be included together in the county total.

Complete Back of Return **FIRST!**

Dry-Cleaning Gross Receipts		Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.	
A. Dry-Cleaning Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	Signature of Taxpayer	Date Telephone #
B. Less Exempt Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>	Signature of Preparer	Date Telephone #
C. Taxable Gross Receipts	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		
1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		
2. New Tire Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00		
3. Lead-Acid Battery Fees Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00		
4. Rental Car Surcharge Due	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . 00		
5. Total Amount Due - Bring amount to Line 5 on front of return.	<input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> . <input type="text"/> <input type="text"/>		

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

Due Dates: Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand-delivered on the first business day following the 20th. **You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.** (If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return.")

Penalty and Interest: Avoid penalty and interest by filing your return and making payment on time for each reporting period. The easiest way to avoid most filing/payment errors is to file and pay your solid waste taxes, fees, and surcharges electronically.

Electronic Filing and Payment: You can file and pay solid waste taxes, fees, and surcharges by using the Department's convenient, free, and secure website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

To enroll to file and pay electronically, or for more information, go to the Department's website at www.myflorida.com/dor. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

Due Dates for Initiating Electronic Payments: You must initiate electronic payments 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.**) Keep the confirmation/trace number or acknowledgment in your records.

Sending Electronic Returns: Your electronic returns must be electronically date stamped (with the submission or transmission date) and accepted on or before the 20th.

Amended Returns: Your return includes payment coupons marked "YOUR COPY" for you to use to keep copies of returns you file or you can also use the "YOUR COPY" as an original return or an amended return, if needed. Be sure to select the copy for the correct reporting period.

Mailing Your Returns and Payments:

Window-style envelopes are included for you to use when mailing us your returns and payments. When you mail your return, be sure to place it in the envelope so the Department's mailing address can be seen in the window of the envelope.

If you use a return without your business information preprinted on it, write your business name, address, certificate number, and reporting period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

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

Account Changes

You must immediately notify the Department if you:

- Change your business name
- Change your location **or** mailing address
- Close or sell your business

The quickest way to notify us is online. Go to www.myflorida.com/dor, select *Information for Businesses and Employers*, then select *Change address or account status*.

If you want to notify us in writing, mail a letter to:

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

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

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

If you:

- Move your business location from one county to another (*does not apply to accounts for the gross receipts tax imposed on dry-cleaning and dry drop-off facilities*);
- Change your legal entity; or
- Change the ownership of your business

you must **submit a new registration online**, or print a *Florida Business Tax Application* (Form DR-1) from our website and submit the application to the Department.

Explanation of Taxes, Fees, and Surcharges Reported on the DR-15SW

Gross Receipts Tax on Dry-Cleaning/Laundrying: A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundrying clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

New Tire Fee: The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

Lead-Acid Battery Fee: The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities, or tax exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

Rental Car Surcharge: The rental car surcharge is imposed on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers. The surcharge does not apply to the lease or rental of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the purchaser issues a sales tax exemption certificate to lease or rent the motor vehicle exempt from sales tax.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside Florida.

A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours. If the member uses the motor vehicle for 24 hours or more in a single usage, the \$2 per day surcharge applies.

Report the Surcharge by County (DR-15SWS Schedule):

Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of Registration* for each business location and report the rental car surcharge due for that business location.

Complete Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, when:

- You lease or rent a vehicle from your business location in one Florida county and your customer picks up the vehicle in another Florida county. Use Form DR-15SWS to report the surcharge in the county where the vehicle is picked up.
- You have no business locations in Florida and you lease a vehicle for 12 months or longer that is registered, licensed, or titled in Florida. Use Form DR-15SWS to report the surcharge in the county where the residence address of the lessee identified on the vehicle registration, license, or title is located.

On Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the Rental Car Surcharge Due line (Line 4) on the back of the DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (DR-15SW) will complete the DR-15SWS schedule electronically.

Line-by-Line Instructions for Completing the DR-15SW

Complete the back of the return first.

Dry-Cleaning Gross Receipts

A: Dry-Cleaning Gross Receipts

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundrying and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

B: Less Exempt Receipts

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundrying or dry-cleaning services for the purpose of reselling those same services on Line B.

C: Taxable Gross Receipts

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

Line 1 Dry-Cleaning Gross Receipts Tax Due

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \times .02) and enter the dry-cleaning gross receipts tax due on Line 1.

Line 2 New Tire Fees Due

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

Line 3 Lead-Acid Battery Fees Due

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

Line 4 Rental Car Surcharge Due

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of, or use under a car-sharing service membership of, motor vehicles designed to accommodate less than nine passengers on Line 4.

A \$2 per day rental car surcharge applies to the first 30 days, or portion of a day, a motor vehicle is continuously leased or rented in Florida to one person, and the use of a motor vehicle by a member of a car-sharing service for 24 hours or longer in a single usage. A \$1 per usage rental car surcharge applies to the use of a motor vehicle by a member of a car-sharing service for a period of less than 24 hours.

Line 5 Total tax, fees, and surcharges due

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

Line 6 Less credits

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

Line 7 Net amount due

Enter the result of Line 5 minus Line 6 on Line 7.

Line 8 Plus penalty

For late returns and payments, the penalty is either:

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

If your return or payment is late, you will owe the minimum penalty of \$50 even if you are filing a late “zero fee due” return.

Line 9 Plus interest

If your payment is late, you owe interest on the “Net amount due” (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 each year and posted on our website.

Line 10 Amount due with return

Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue. Write your certificate number on your check or money order. We cannot accept foreign currency or funds drawn from other than U.S. banks.

Electronic payment check box: If you make your payment electronically, check the box on the front of the return.

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

Contact Us

Information and forms are available on our website at:

www.myflorida.com/dor

To speak with a Department of Revenue representative, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For a written reply to tax questions, write to:

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

To order coupon books:

- Call Taxpayer Services as listed above or
- Call the service center nearest you.

E-Services

Filing and paying tax electronically is convenient, accurate, and secure. To file and pay sales and use tax electronically (e-file and e-pay), visit our website at **www.myflorida.com/dor**.

Get the Latest Tax Information

Subscribe to our tax publications to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: **www.myflorida.com/dor/list**

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULE 12-3.007

SUMMARY OF PROPOSED RULE

Section 10, Chapter 2014-40, L.O.F., amended Section 213.21(2)(a), F.S., to increase the maximum compromise authority of the Department of Revenue's Executive Director from \$250,000 to \$500,000. Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), was amended effective January 19, 2015, to bring that rule into consistency with the statutory provision. The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), conform the rule to the statute and to Rule 12-13.004, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), conform the rule to Section 213.21(2)(a), F.S., and to Rule 12-13.004, F.A.C.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 913), to advise the public of the proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-3.007, F.A.C. (Delegation of Authority). A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2091-2092), to advise the public of the proposed changes to Rule 12-3.007, F.A.C. (Delegation of Authority), and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures Committee dated May 15, 2015, requesting a technical change. The Department removed the reference to section 195.095, Florida Statutes, as requested. The final rule language presented for adoption today reflects this change.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULE 12-3.007

12-3.007 Delegation of Authority.

(1)(a) through (k) No change.

(1)1. No change.

2. To approve conclusive written closing agreements resulting in a reduction in tax of ~~\$500,000~~\$250,000 or less, with any taxpayer to settle or compromise the taxpayer's liability for tax, penalty, or interest assessed under any of the chapters specified in Section 72.011(1), F.S., as provided in Section 213.21, F.S.

(m) through (n) No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.21(5), 409.2557 FS. Law Implemented 20.05, 20.21, 72.011(1),(3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), ~~195.095~~, 213.05, 213.21, 213.22, 409.2557 FS. History—New 7-14-80, Amended 12-31-81, 8-29-85, 11-6-85, Formerly 12-3.07, Amended 5-18-86, 12-20-92, 12-6-98, 4-26,10,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.001, 12-29.002 AND 12-29.003

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and to Rule 12-29.003, F.A.C. (Florida Tax Credit Scholarship Program; Applications), address (1) the sharing of approval letters with eligible nonprofit scholarship funding organizations; (2) the inclusion of credits under this program in calculating a taxpayer's estimated tax payment amounts; and (3) the proposed amendments to provide procedures and forms to be used to apply for a tax credit, or to convey, transfer, or assign a tax credit between members of an affiliated group of corporations, under the Program.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and to Rule 12-29.003, F.A.C. (Florida Tax Credit Scholarship Program; Applications), (1) clarify that credits earned under the Florida Tax Credit Scholarship Program ("the Program") will be included when determining a taxpayer's estimated tax payment amounts; (2) include the conveyance, transfer, or assignment of tax credit allocations under the Program

authorized by paragraph 1002.395(5)(d), F.S., as amended by Section 17, Chapter 2014-184, L.O.F.; (3) provide procedures for the conveyance, transfer, or assignment of a tax credit allocation among members of an affiliated group of corporations under the Program; and (4) adopt, by reference, forms used by the Department in administering the Program.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 30, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on October 15, 2014 (Vol. 40, No. 201, p. 4528), to advise the public of the proposed changes to Rules 12-29.001 (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 30, 2014. No request for a workshop was received by the agency, and no workshop was held.

Written comments were received by the Department from a taxpayer involved with the Florida Tax Credit Scholarship program. The comments requested that the Department remove the line “Contributions to an eligible nonprofit scholarship funding organization are not payments of estimated tax or installment payments of tax” from two places in the proposed rule.

After review, the Department has not removed those lines, as prior taxpayers have treated

contributions as actual estimated tax paid to the Department. Credits for contributions to a scholarship-funding organization have different tax attributes than estimated taxes and installment payments. While the contributions are to be applied when calculating estimated tax payments, they are not considered payments in and of themselves. Previous taxpayers had difficulty applying the rule without this language, and the Department would not want taxpayers who are unfamiliar with the program to incur payment penalties and interest assessments.

The written comments also requested that the language regarding the application of credits for contributions to organizations after July 1, 2014, be revised so that the contributions “shall be deducted” when determining the estimated payment amounts, rather than “shall be taken into account.” After review, the Department has not made the suggested change. The Department is concerned that taxpayers unfamiliar with the program may take deductions without appropriate documentation, which could subject them to penalties and interest assessments.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12-29.001 (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C. A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2098-2100), to advise the public of the proposed changes to Rules 12-29.001 (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C., and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures Committee dated May 13, 2015. The comments requested technical changes, as well as an explanation for whether the reference to a section of the Internal Revenue Code requires an incorporation of that material by reference in proposed Rule 12-29.002(1)(a), F.A.C.

The technical changes were addressed in the response to the staff of the Committee, and the changes made include: conforming the title of a form with the reference in the incorporative rule, ensuring revision dates listed on forms and in rules coincide, and adding a rule reference to for a form that is mentioned in another form. None of these changes required a Notice of Change, but each change is included in the final rule language presented for adoption today.

In response to the request for an explanation of the Department's reference to the Internal Revenue Code in the definition of "affiliated group of corporations" found in Rule 12-29.002(1)(a), the Department revised the definition to refer to a statutory definition. As the definition no longer refers directly to the Internal Revenue Code, no incorporation of materials

by reference is needed. This change was published in a Notice of Change in the May 28, 2015, edition of the Florida Administrative Register (Vol. 41, No. 103, pp. 2456-2457). The rule language presented for adoption today reflects both the technical and substantive changes made in response to the comments from the Committee.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.001, 12-29.002 AND 12-29.003

12-29.001 Scope.

This rule chapter sets forth the rules to be used in the administration of tax credits for contributions made to nonprofit scholarship funding organizations under Section 1002.395, F.S., Florida Tax Credit Scholarship Program. That program allows taxpayers to receive a credit allocation for contributions made to nonprofit scholarship funding organizations. This rule chapter establishes procedures governing the approval of tax credit allocations and rescindments, the approval for carryforward tax credits to a subsequent tax year, procedures for transferring tax credits; and the procedures to be followed by taxpayers when claiming tax credits on tax returns. Rulemaking Authority 1002.395(13) F.S. Law Implemented 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS. History–New 6-6-11, Amended _____.

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Affiliated group of corporations” is given the same meaning as the definition provided in Section 220.03(1)(b), F.S.

(a) through (g) renumbered (b) through (h) No change.

(2) through (4) No change.

(5) TAX CREDITS.

(a) through (e) No change.

(f) Contributions to an eligible nonprofit scholarship funding organization are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to an eligible nonprofit scholarship funding organization made on or after July 1, 2014, for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) CARRYFORWARD OF UNUSED CREDITS.

(a) through (d) No change.

~~(e) A taxpayer may not convey, assign, or transfer a credit allocation to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction.~~

(7) TRANSFERS OF UNUSED TAX CREDITS.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to an eligible nonprofit scholarship funding organization by the transferring member. The receiving member must make a contribution to an eligible nonprofit scholarship funding organization during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to an eligible nonprofit scholarship funding organization by the transferring member, but the tax credit has not been claimed on a tax return.

3. A tax credit amount approved for carryforward that has not been claimed on a tax return.

(b) A transferred credit allocation or tax credit may only be used against the same tax as the original credit allocation or tax credit approved by the Department.

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

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

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit (Form DR-116200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to:

Florida Department of Revenue

Revenue Accounting

P. O. Box 6609

Tallahassee, FL 32314-6609

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return. For excise tax

on liquor, wine, and malt beverages, the Division must also approve the transfer before the the receiving member may claim the tax credit on a tax return.

(g) Within fifteen days of receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

~~(8)(7)~~ RESCINDMENT OF UNUSED TAX CREDITS.

(a) through (c) No change.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each eligible nonprofit scholarship funding organization that the tax credit cap is available for allocation.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History—New 6-6-11, Amended 1-25-12,_____.

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship Program. These forms are hereby incorporated by reference in this rule.

(b) Copies of the application forms and instructions are available, without cost, by one or more of the following methods: 1) downloading the application from the Department's Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800)352-3671, Monday

through Friday, 8 a.m. to 7 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
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(2)(a) DR-116000	Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (R. ____ 07/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__00817)	____ 01/12
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(b) No change

(c) <u>DR-116200</u>	<u>Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit (N. ____)</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-__)</u>	_____
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Rulemaking Authority 213.06(1), 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History–New 6-6-11, Amended 1-25-12, _____.



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

DR-116000 R. 07/15 Rule 12-29.003 Florida Administrative Code Effective 07/15

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

- Applying for (select one): Contribution to nonprofit scholarship-funding organization Credit Carryforward - Original confirmation number:

Total amount of planned contribution or credit carryforward: \$

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

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

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

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

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

Signature of officer, owner, or partner

Date

Instructions for Completing Form

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

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

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

Who May Apply?

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

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

Oil and Gas Production Tax

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

Sales and Use Tax Due From a Direct Pay Permit Holder

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

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

Within 10 working days, the Department of Revenue will respond with specific instructions about how to claim the credit on your return.

Corporate Income Tax

One hundred percent of an eligible contribution is allowed as a credit. The credit granted must be reduced by the resulting decrease in federal income tax when considering this credit and the overall impact it has on the federal income tax due.

The amount taken as a credit for the taxable year must be added back to taxable income. A copy of the certificate of contribution from each nonprofit SFO must be attached to the return when claiming the credit.

Excise Tax on Liquor, Wine, and Malt Beverages

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

Insurance Premium Tax

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

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

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

Program Information

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

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

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

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

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

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

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

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

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

Contributions to a nonprofit SFO are not payments of estimated tax or installment payments of tax. Taxpayers must make installment payments to the Department of Revenue in accordance with ss. 220.34 and 1002.395(5)(f), F.S., and Rule 12C-1.034, F.A.C., for corporate income tax; ss. 624.5092 and 1002.395(5)(f), F.S., and Rule 12B-8.001, F.A.C., for insurance premium tax; and s. 212.11, F.S., and Rule 12A-1.056, F.A.C., for sales and use tax. For corporate income tax and insurance premium tax, penalty and interest applies to an underpayment of estimated tax unless the amount due under the prior year exception is timely paid. The installment amounts that must be paid to meet the prior year exception for corporate income tax and insurance premium tax are decreased by the amount of the scholarship funding credit earned with contributions made on or after July 1, 2014.

Program Guidelines.

For corporate income tax and insurance premium tax, applications can be submitted beginning on the first business day in January for contributions to be made in tax years that begin in the same calendar year.

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

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

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

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

Example 1 – A corporate income taxpayer or insurance premium taxpayer applying for a credit allocation for its tax year beginning on January 1, 2012, could submit an application between January 3, 2012 and December 31, 2012, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between January 1, 2012 and December 31, 2012.

Example 2 – A corporate income taxpayer applying for a credit allocation for its tax year beginning on July 1, 2012, could submit an application between January 3, 2012 and June 30, 2013, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2012 and June 30, 2013.

Example 3 – A sales taxpayer or oil and gas production taxpayer applying for a credit allocation, could submit an application between January 3, 2012 and June 30, 2013, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2012 and June 30, 2013, and the credit can be claimed after the contribution is made and before June 30, 2013. For any credit amount that is not used before June 30, 2013, an application can be submitted beginning July 1, 2013, for approval to carry forward the unused credit to be used in the new state fiscal year. An unused credit cannot be carried forward more than 5 years.

Example 4 – A taxpayer who pays excise tax on liquor, wine, and malt beverages applying for a credit allocation could submit an application between January 3, 2012 and June 30, 2013, assuming the annual allocation is not exhausted before the time of application. In this example, you must contribute to the nonprofit SFO between July 1, 2012 and June 30, 2013, and the credit can be claimed after the contribution is made and before June 30, 2013. For any credit amount that is not used before June 30, 2013, an application can be submitted beginning July 1, 2013, for approval to carry forward the unused credit to be used in the new state fiscal year. An unused credit cannot be carried forward more than 5 years.



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

DR-116200
N. 07/15
Rule 12-29.003
Florida Administrative Code
Effective 07/15

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

Part I - Transferring Business Information

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

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

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

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

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

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

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

Signature of Authorized Officer of Transferring Business

Title

Printed Name of Authorized Officer

Date

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

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

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

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

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

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

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

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

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

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

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

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

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAX
AMENDING RULE 12B-8.001

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), provide clarification regarding the computation of the amount of estimated insurance premium tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), provide clarification regarding the computation of the amount of estimated insurance premium tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 917 – 918), to advise the public of the proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation). A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2111-2113), to advise the public of the proposed changes Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and

no hearing was held. No written comments were received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.001

12B-8.001 Premium Tax; Rate and Computation.

(1) through (2)(a) No change.

(b)1. Contributions to eligible nonprofit scholarship-funding organizations (SFOs) made on or after July 1, 2014, for insurance premium tax reduce the amount required to meet the prior year exception referenced in paragraph (a). The specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. Cross reference: Rule Chapter 12-29, F.A.C..

2. Example: An insurer remitted three installment payments of \$16,000 each on April 15, 2014; June 13, 2014; and October 15, 2014. The taxpayer also made a \$17,000 contribution to an SFO and was issued a certificate of contribution on October 2, 2014, which generated a credit for the taxpayer. For the prior tax year ending December 31, 2013, tax of \$80,000 was reported on the return (Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge)). Taxpayer's prior year exception computation is as follows:

<u>Due dates of installments</u>	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>
	<u>4/15/2014</u>	<u>6/15/2014</u>	<u>10/15/2014</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>16,000.00</u>	<u>32,000.00</u>	<u>48,000.00</u>
<u>(a) Prior year exception amount</u>	<u>27% of tax</u> <u>21,600.00</u>	<u>54% of tax</u> <u>43,200.00</u>	<u>81% of tax</u> <u>64,800.00</u>
<u>(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.</u>	<u>0.00</u>	<u>0.00</u>	<u>17,000.00</u>
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>21,600.00</u>	<u>43,200.00</u>	<u>47,800.00</u>
<u>Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).</u>	<u>No</u>	<u>No</u>	<u>Yes</u>

Taxpayer has met the prior year exception for the third installment through a combination of estimated payments and SFO credit so that installment penalty and installment interest will not apply for the third installment.

3. Example: An insurer remitted three estimated payments of \$20,000 each on April 15, 2015; June 15, 2015; and October 15, 2015. The taxpayer also made three \$10,000 contributions to an SFO and was issued three certificates of contribution on April 15, 2015; June 15, 2015; and October 15, 2015. For the prior insurance premium tax year ending December 31, 2014, tax of \$100,000 was reported on the return (Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge). Taxpayer's prior year exception computation is as follows:

	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>
<u>Due dates of installments</u>	<u>4/15/2015</u>	<u>6/15/2015</u>	<u>10/15/2015</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>20,000.00</u>	<u>40,000.00</u>	<u>60,000.00</u>
<u>(a) Prior year exception amount</u>	<u>27% of tax</u> <u>27,000.00</u>	<u>54% of tax</u> <u>54,000.00</u>	<u>81% of tax</u> <u>81,000.00</u>
<u>(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.</u>	<u>10,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>17,000.00</u>	<u>34,000.00</u>	<u>51,000.00</u>

<u>Installment meets prior year exception? To answer</u>			
<u>Yes, Current year must equal or exceed Prior year</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>
<u>(c).</u>			

Taxpayer has met the prior year exception for all three installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply to any of the three installments.

~~(c)(b)~~ When any taxpayer fails to pay any amount due or any portion thereof, on or before the due date when the tax or installment of tax shall be required by law to be paid, interest shall be added to the amount due at the following rate:

1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.

2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).

~~(d)(e)~~ Interest accrues from the due date until paid.

(3) through (9) No change.

Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.5105(4)(b), 1002.395(13) FS. Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11) (2010), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 626.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS. History–New 2-3-80, Formerly 12B-8.01,

Amended 3-25-90, 4-10-91, 2-18-93, 6-16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-6-11, 1-25-12,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.034

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), provide clarification regarding the computation of the amount of estimated corporate income tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), provide clarification regarding the computation of the amount of estimated corporate income tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 918 – 919), to advise the public of the proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax). A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2113-2115), to advise the public of the proposed changes to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), and to provide that, if requested, a

rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures Committee dated May 15, 2015. The comments requested technical changes to revise the rulemaking authority and law implemented citations. The citations identified as errors were removed, as requested. The revised rule language is included in this package for adoption.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.034

12C-1.034 Special Rules Relating to Estimated Tax.

(1) through (8) No change.

(9)(a) No change.

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

c.(I) Contributions to eligible nonprofit scholarship-funding organizations (SFOs) made on or after July 1, 2014, for corporate income tax reduce the amount required to meet the prior year exception referenced in sub-subparagraph a. The specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. Cross reference: Rule Chapter 12-29, F.A.C.

(II) Example: A calendar year taxpayer remitted four estimated payments of \$16,000 each on April 30, 2014; June 30, 2014; September 30, 2014; and December 31, 2014. The taxpayer also made a \$15,000 contribution to an SFO and was issued a certificate of contribution on July 15, 2014, which generated a credit for the taxpayer. For the prior tax year ending December 31, 2013, corporate income tax of \$80,000 was due. Taxpayer's prior year exception computation is as follows:

	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>	<u>(4th)</u>
<u>Due dates of installments</u>	<u>4/30/2014</u>	<u>6/30/2014</u>	<u>9/30/2014</u>	<u>12/31/2014</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>16,000.00</u>	<u>32,000.00</u>	<u>48,000.00</u>	<u>64,000.00</u>
<u>(a) Prior year exception: Tax on prior year's income using current year's rates</u>	<u>25% of tax</u> <u>20,000.00</u>	<u>50% of tax</u> <u>40,000.00</u>	<u>75% of tax</u> <u>60,000.00</u>	<u>100% of tax</u> <u>80,000.00</u>
<u>(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.</u>	<u>0.00</u>	<u>0.00</u>	<u>15,000.00</u>	<u>15,000.00</u>
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>20,000.00</u>	<u>40,000.00</u>	<u>45,000.00</u>	<u>65,000.00</u>
<u>Installment meets prior year</u>	<u>No</u>	<u>No</u>	<u>Yes</u>	<u>No</u>

<u>exception? To answer Yes, Current year must equal or exceed Prior year (c).</u>				
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Taxpayer has met the prior year exception for the third installment through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply for the third installment.

(III) Example: A calendar year taxpayer remitted four estimated payments of \$10,000 each on April 30, 2015; June 30, 2015; September 30, 2015; and December 31, 2015. The taxpayer also made four \$10,000 contributions to an SFO and was issued certificates of contribution on April 30, 2015; June 30, 2015; September 30, 2015; and December 31, 2015. For the prior tax year ending December 31, 2014, corporate income tax of \$80,000 was due.

Taxpayer's prior year exception computation is as follows:

	<u>(1st)</u>	<u>(2nd)</u>	<u>(3rd)</u>	<u>(4th)</u>
<u>Due dates of installments</u>	<u>4/30/2015</u>	<u>6/30/2015</u>	<u>9/30/2015</u>	<u>12/31/2015</u>
<u>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</u>	<u>10,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>	<u>40,000.00</u>
<u>(a) Prior year exception: Tax on prior year's income using current year's rates</u>	<u>25% of tax</u> <u>20,000.00</u>	<u>50% of tax</u> <u>40,000.00</u>	<u>75% of tax</u> <u>60,000.00</u>	<u>100% of tax</u> <u>80,000.00</u>
<u>(b) Cumulative donations made on or</u>	<u>10,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>	<u>40,000.00</u>

<u>after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated.</u> <u>Certificate of contribution must be issued on or before installment due date.</u>				
<u>(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</u>	<u>10,000.00</u>	<u>20,000.00</u>	<u>30,000.00</u>	<u>40,000.00</u>
<u>Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>	<u>Yes</u>

Taxpayer has met the prior year exception for all four installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply to any of the four installments.

2. through 3. No change.

(c) through (j) No change.

(10) through (13) No change.

Rulemaking Authority 213.06(1), 220.24, ~~220.33(7)~~, 220.34(2)(f), 220.51, 1002.395(13) FS.

Law Implemented 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, ~~221.02, 221.04~~, 1002.395

FS. History–New 10-20-72, Amended 10-20-73, 7-27-80, 12-18-83, Formerly 12C-1.34,
Amended 12-21-88, 4-8-92, 5-17-94, 3-18-96, 3-13-00, 9-28-04,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.060

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), remove the registration penalty provisions that are no longer needed due to the change made by Section 6, Chapter 2014-40, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 6, Chapter 2014-40, L.O.F., amended the provisions found in Section 212.18(3)(c), F.S., relating to an individual's failure to register for sales and use tax. The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), remove the registration penalty provisions that are no longer needed due to the statutory change.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 915 – 916), to advise the public of the proposed amendments to Rule 12A-1.060, F.A.C. (Registration), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-1.060, F.A.C. (Registration). A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2100-2102), to advise the public of the proposed changes Rule 12A-1.060, F.A.C. (Registration), and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held. No written comments were received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.060

12A-1.060 Registration.

(1) through (4) No change.

~~(5) PENALTIES FOR FAILURE OR REFUSAL TO REGISTER.~~

~~(a) No person shall be issued any license from any authority within the State of Florida to engage in any business activity required to be registered with the Department until such person is the holder of a valid certificate of registration.~~

~~(b) The Department is authorized to impose a \$100 registration fee for each place of business for the failure or refusal of any person to register with the Department prior to engaging in or conducting business in this state as a dealer. Persons who have failed or refused to register are those that the Department seeks to register as a result of information supplied by an informant under Section 213.30, F.S., or as a result of enforcement programs administered by the Department. In making the determination whether the \$100 registration fee shall be imposed, the Executive Director or the Executive Director's designee in the responsible process shall consider and be guided by:~~

~~1. The prior history, if any, of the applicant's compliance or noncompliance with the revenue laws administered by the Department pursuant to Section 213.05, F.S.;~~

~~2. The applicant's ability to demonstrate the exercise of ordinary care and prudence~~

~~through presenting to the Department facts and circumstances indicating that a diligent attempt to meet the registration requirements of the law was made. An applicant with limited business knowledge, limited education, or limited experience with Florida tax matters may establish a basis for the existence of reasonable cause when there is reasonable doubt whether the applicant is required to register;~~

~~3. Reliance upon the erroneous advice of a competent advisor that the applicant did not meet the registration requirements. To establish a reasonable cause for noncompliance with the registration requirements, the applicant must demonstrate that advice was sought in a timely manner from the competent advisor, that all necessary information was provided to the competent advisor, and that the applicant acted in good faith on the information received from the competent advisor;~~

~~4. The applicant's ability to demonstrate reliance upon another person to comply with the registration requirements on behalf of the applicant;~~

~~5. Whether the applicant, the applicant's agent, or the applicant's employee can demonstrate that the applicant exercised ordinary care and prudence in meeting the registration requirements once the applicant had actual or constructive knowledge of the requirements.~~

~~(c)1. When a person conducting business in this state fails or refuses to register his or her business, a written notice will be issued by the Department to that person alerting the person of the requirement to register. Delivery of the written notice is by certified mail or by the use of another method that is documented by the Department as being necessary and reasonable under the circumstances. Within 30 consecutive calendar days from the date of the notice, the person who has failed or refused to register must:~~

~~a. Register the person's business by submitting a Florida Business Tax Application (Form~~

~~DR-1) to the Department; or~~

~~b. File a written challenge to the notice.~~

~~2. A person who has received a written notice alerting the person of the requirement to register with the Department may file a written challenge to the notice. The written challenge must be mailed, faxed, or hand delivered within 30 consecutive calendar days of the notice. A written challenge must be made directly to the office designated in the notice and must include:~~

~~a. The person's name, address, and telephone number;~~

~~b. A statement of facts disputing the requirement to register and a description of any additional information not previously available that supports the dispute;~~

~~c. A statement explaining the law or other authority on which the taxpayer's position is based;~~

~~d. A statement whether oral presentation and argument are requested; and~~

~~e. A copy of the notice alerting the person of the requirement to register with the Department.~~

~~3. An extension of time in which to submit a written challenge may be secured by mailing, hand delivering, or faxing a written request to the office address or fax number provided in the notice. The written request for an extension to file a written challenge to the notice must be postmarked, faxed, or received by hand delivery within 30 consecutive calendars from the date of the notice. The Department will grant an extension period of 15 consecutive calendar days within which to file a written challenge to the notice.~~

~~4. If the written challenge does not contain the required information, the person will be notified in writing by the office issuing the notice that the required information must be postmarked, hand delivered, or faxed to the Department within 15 consecutive calendar days.~~

~~Failure to timely submit the required information will result in forfeiture of the person's right to challenge the notice.~~

~~5. Written challenges postmarked, faxed, or received by hand delivery after 30 consecutive calendar days from the date of the notice, or after any extension period granted by the Department to file a written challenge, will be deemed late filed, and the person will be considered to have waived their right to file a written challenge to the Department's notice.~~

~~6. If the person receiving a notice issued by the Department notifying the person of the requirement to register fails to timely file a written challenge, or fails to timely request an extension of time to file a written challenge, the person will be considered to have waived their right to file a written challenge to the Department's notice.~~

~~7. Upon receipt of a timely filed written challenge containing the required information, the Department will issue a response.~~

~~8. Any person who fails or refuses to register a place of business after failing to file, or waiving their right to file, a written challenge to the Department's notice, or after receiving the Department's response to a written challenge to the Department's notice that determines that the person should register his or her business, will become subject to the penalties imposed under Section 212.12(2)(d), F.S., and a \$100 registration fee will be imposed upon registration with the Department.~~

~~(5)(6)~~ No change.

Rulemaking Authority 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2); (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—Revised 10-7-68, 1-7-70, 6-16-72, Amended 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-

20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3),_____.

ATTACHMENT 3

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS,

POLLUTANTS, AND NATURAL GAS FUEL

AMENDING RULES 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070,

12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110 AND 12B-5.150

SUMMARY OF PROPOSED RULES

The proposed amendments modify the requirements for a return to be considered timely filed. These amendments remove the requirement that a confirmation from the Department must be received before a return is determined to be timely filed and provide that a return will be considered timely if it is received by the Department or its agent on or before the due date. Additional amendments adopt, by reference, changes to a form used by the Department in the administration of taxes imposed on fuels and pollutants.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rules 12B-5.040 (Carriers), 12B-5.050 (Terminal Suppliers), 12B-5.060 (Wholesalers), 12B-5.070 (Terminal Operators), 12B-5.080 (Exporters), 12B-5.090 (Local Government Units), 12B-5.100 (Mass Transit Systems), and 12B-5.110 (Blenders), F.A.C., remove the requirement that a taxpayer receive a confirmation from the Department before a return is determined to be timely filed, and revise the filing requirement so that a return is considered timely if it is received by the Department or its agent on or before the

due date.

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), make technical and contact information changes to the Motor Fuel EDI Technical Implementation Guide, which is used by taxpayers to submit information to the Department for the administration of the taxes imposed on fuels and pollutants.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, p. 917), to advise the public of the proposed amendments to Rules 12B-5.040 (Carriers), 12B-5.050 (Terminal Suppliers), 12B-5.060 (Wholesalers), 12B-5.070 (Terminal Operators), 12B-5.080 (Exporters), 12B-5.090 (Local Government Units), 12B-5.100 (Mass Transit Systems), 12B-5.110 (Blenders), and 12B-5.150 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-5.040 (Carriers), 12B-5.050 (Terminal Suppliers), 12B-5.060 (Wholesalers), 12B-5.070 (Terminal Operators), 12B-5.080 (Exporters), 12B-5.090 (Local Government Units), 12B-5.100 (Mass Transit Systems), 12B-5.110 (Blenders), and 12B-5.150 (Public Use Forms), F.A.C. A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2106-2111), to advise the public of the proposed changes to Rules 12B-5.040 (Carriers), 12B-5.050 (Terminal Suppliers), 12B-5.060 (Wholesalers), 12B-5.070 (Terminal Operators), 12B-5.080 (Exporters), 12B-5.090 (Local Government Units), 12B-5.100 (Mass Transit Systems), 12B-5.110 (Blenders), and 12B-5.150 (Public Use Forms), F.A.C., and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures Committee dated May 15, 2015. The comments requested technical changes, as well as an explanation for the reference to certain statutory sections as “rulemaking authority.”

The technical changes were addressed in the response to the staff of the Committee, and the changes made include: removal of section 206.89, F.S., from the law implemented portion of Rule 12B-5.060; renumbering of subsections in 206.86, F.S., as needed, in the law implemented portion of Rules 12B-5.090, 12B-5.100, and 12B-5.110, F.A.C.; and adding a reference to the rule which incorporates Form DR-600 when the form is mentioned in the Motor Fuels EDI Technical Implementation Guide. None of these changes required a Notice of Change, but each change is included in the final rule language presented for adoption today.

In response to the request for an explanation of the Department's inclusion of certain statutes in the "rulemaking authority" section of Rules 12B-5.040, 12B-5.060, and 12B-5.070, F.A.C., the Department clarified that the sections cited as not granting rulemaking authority are actually sections which incorporate rulemaking authority from another section of Chapter 206, F.S. This incorporation allows the Department to apply the Rulemaking Authority from Section 1 of Chapter 206, F.S., to Sections II (Diesel Fuels) and IV (Fuel and Other Pollutants), which are the subject of the rulemaking in question. Specifically, Sections 206.97 and 206.9915, Florida Statutes, are the sections which incorporate the grant of rulemaking authority found in Sections 206.14 and 206.59, Florida Statutes. After providing this explanation to the staff of the Committee, no changes to the rule language were needed.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, ALTERNATIVE FUELS,

AVIATION FUELS AND POLLUTANTS

AMENDING RULES 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080, 12B-5.090,

12B-5.100, 12B-5.110, and 12B-5.150

12B-5.040 Carriers.

(1) No change.

(2) INFORMATION RETURNS.

Carriers are required to file Form DR-309637, Petroleum Carrier Information Return (incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for the activity during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For carriers who are authorized to submit Form DR-309637 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday,

Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12,_____.

12B-5.050 Terminal Suppliers.

(1) through (4) No change.

(5) RETURNS AND PAYMENTS.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.) , electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide – ANSI ASC X12 V.4030 (incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation~~

~~from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal suppliers who are authorized to submit Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.060 Wholesalers.

(1) through (4) No change.

(5) RETURNS AND PAYMENTS.

(a) Returns. All wholesalers who sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For wholesalers who are authorized to submit Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for an~~ electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8)
FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485,
206.86, ~~206.89~~, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-
96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, _____.

12B-5.070 Terminal Operators.

(1) No change.

(2) INFORMATION RETURNS.

All terminal operators who operate terminals in this state are required to file a Terminal Operator Information Return (Form DR-309636, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide – ANSI ASC X12 V.4030 (incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. A separate return is required for each terminal location. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal operators who are authorized to submit Form DR-309636 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or

its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday will mean a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.080 Exporters.

(1) and (2) No change.

(3) RETURNS AND PAYMENTS.

(a) Returns.

1. Licensed exporters of gasoline, gasohol, diesel, or aviation fuel are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that are also licensed as wholesalers are required to report their export sales on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. Form DR-309638, Exporter Tax Return, and Form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, must be filed electronically with the Department, as provided in

Rule Chapter 12-24, F.A.C. The electronic returns must be filed on or before the 20th day of the month following a month in which export transactions occur. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For exporters who are authorized to submit Form DR-309638 or Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, _____.

12B-5.090 Local Government Users.

(1) and (2) No Change

(3) RETURNS AND PAYMENTS.

(a) Returns. Local Government Users are required to file a Local Government User of Diesel Fuel Tax Return (Form DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department on or before the 20th day of each month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS.
Law Implemented 206.01(9), 206.41(4), 206.86(1), (7), (9), ~~(11)~~, (12), (13), ~~(14)~~, ~~(15)~~;

206.874(4), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 1-20-14,_____.

12B-5.100 Mass Transit Systems.

(1) and (2) No change.

(3) RETURNS AND PAYMENTS.

(a) Returns. Mass Transit Systems are required to file a Mass Transit System Provider Fuel Tax Return (Form DR-309633, incorporated by reference in Rule 12B-5.150, F.A.C.) and remit the tax due on or before the 20th day of the month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS.
Law Implemented 206.41(4), 206.86~~(12)~~(10), 206.874(5)(a), 213.755 FS. History—New 7-1-96,
Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13,_____.

12B-5.110 Blenders.

(1) and (2) No change.

(3) RETURNS AND PAYMENTS.

(a) and (b) No change.

(c) Returns. Any person who is licensed as a blender is required to file a Blender/Wholesaler of Alternative Fuel Tax Return (Form DR-309635, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of the month following a month in which transactions occur. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For blenders who are authorized to submit Form DR-309635 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal

holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(d) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(5)(7), 206.87(2)(e), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
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(2) through 36	No change.	
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(37)	Motor Fuels EDI Technical Implementation Guide	
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(ANSI ASC X12 V.4030)	(_____ January 2009)	_____ 06/09
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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,_____.

Florida

Department of Revenue

Motor Fuels EDI Technical Implementation Guide

**July 2015
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

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FTA Uniformity Guide

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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

General Information

Electronic Data Interchange (EDI) is the electronic exchange of business documents from one company's computer to another company's computer in machine-processable formats. The direct, computer-to-computer exchange of business information reduces the expense associated with processing paper (opening envelopes, logging in of documents, etc.) as well as the costs, errors and time delays associated with data entry. Companies in industries of all kinds have found that EDI makes tremendous economic sense. Government agencies such as the Florida Department of Revenue (DOR) naturally see the value in reducing the paper-intensive component of motor fuels taxation by implementing EDI.

Advantages

Using EDI will result in a reduction of paperwork and its associated costs.

- Eliminate paper returns
- Quick confirmation of file receipt
- Error Notification (eliminate original filing and resubmit corrected return if filed prior to due date)
- EDI will eliminate postal delays and associated late filing penalties.
- Fuel tracking will be computerized, giving the Florida Department of Revenue tools to reduce fraud.

This EDI Implementation guide follows version 4030 of the EDI ANSI ASC X12 standards. This guide's purpose is to assist you in implementing and filing EDI for motor fuel returns and reports.

General & Tax Specific Instructions

You may find general and tax specific instructions for the Terminal Supplier (DR-309631N) and Terminal Operator (DR-309636N) on the Department's website at <http://dor.myflorida.com/dor/forms/>. Please note the unique filing requirements pertaining to summary transactions, conversions, and blends of reportable and non-reportable product types.

Please reference the Florida Department of Revenue Electronic Filing User Program Guide for information pertaining to enrollment, filing and business specific rules.

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.

Contact Information

EDI Help Desk:

e-Services Unit

Phone: Call us at 850-717-6623; or

Email: e-Vendor@dor.state.fl.us

Please list “EDI Fuel” in subject line of your email.

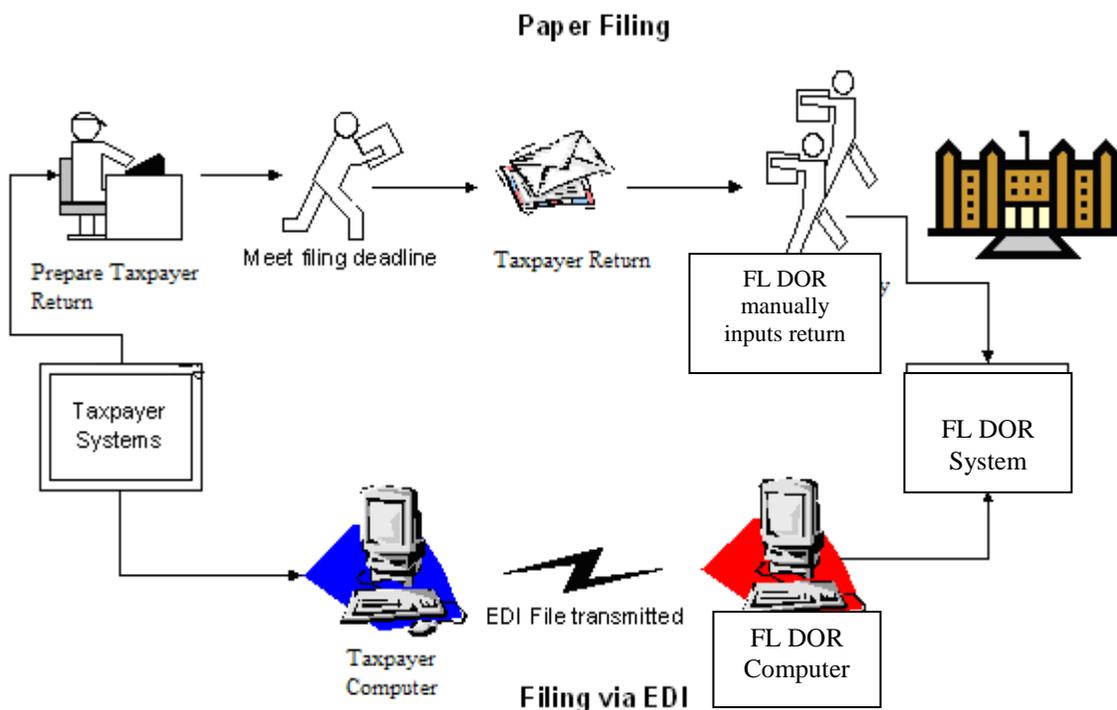
Internet Website Information:

Florida Department of Revenue Website: www.myflorida.com/dor

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 really 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 motor 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 motor 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. If any portion of the money used in the payment you may be making today came from a financial institution located outside of the US or its territories for the purpose of funding this payment, please do not proceed and contact the Florida Department of Revenue at 850-717-6623 to make other payment arrangements. By continuing, you are confirming that this payment is not an international ACH transaction. If you are unsure, please contact your financial institution.

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.

Note - For additional information regarding payment deadlines, refer to the Electronic Payment Frequently Asked Questions on the Department's Online-Services home page. For specific due dates on electronic payments, refer to the [calendar](#) located on our website at <http://dor.myflorida.com/dor/forms/>.

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 DOR.

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.

INSTRUCTIONS FOR FILING TESTING AND PRODUCTION RETURNS

EDI Testing Filing Procedures

1. Complete the enrollment form DR-600 (incorporated by reference in Rule 12-24.011, F.A.C.) if you are not currently enrolled to electronically file with the department prior to setting up your communication link.
2. Upon approval, you will then log into the Department's secure website. If you are a first time user you will need to register prior to sending your file. You will use your User ID & Password to access our website during the testing phase.
3. Contact us when you are ready to test with the Department.
4. Please submit the current and next month's return as your test return. If your company files both the supplier and terminal operators' returns, you are required to submit both in the testing phase. Please provide the summary details for pages 3, 4 & 5 of the paper return. Email to: e-Vendor@dor.state.fl.us
 - A taxpayer will be certified to file electronically if they submit two consecutive matching returns (electronic file to paper return) and they do not have any critical errors.
 - The returns must represent two original filings for the most current months.
 - The Department shall review the paper and electronic return to insure the following information matches:
 - 1) Beginning and Ending Inventory;

Notes – For testing purposes, the Department is requiring beginning and ending inventory figures for the first test cycle.

For production purposes, the Department is requiring beginning and ending inventory figures for the first return filed electronically and for any returns that require an amendment to beginning and/or ending inventory. For all other filings, you may provide ending inventory only.
 - 2) Sum totals of the detail transaction for each schedule and product type;
 - 3) Credit memos issued by the Department (if applicable);
 - 4) Penalty and interest (if applicable)
- The Department shall notify you of any discrepancies within three business days of uploading your file into secure net.
5. Whenever you send a file to the Florida Department of Revenue, be sure to download your 997 acknowledgment to be certain your test has passed the initial edits. If you have a problem with any aspect of your transmission, call the EDI Help Desk.
6. Your file (tax return data) is pulled each business day, translated, and reviewed by the Department. The file receipt should be available same day. The 997 will be available within 48 hours of transmitting your file, providing the cutoff date and time are met. The manifest is typically available the day you receive the 997, but should be available within 24 hours.
7. After receiving your initial test, we will notify you of the results, continued testing may be required. Please note: It is not uncommon to repeat this phase several times.
8. After you have successfully completed all phases you will be notified in writing that you can begin filing in production.

NOTE: The BPR segment is optional and only submitted when making a payment using the 813 transaction.

EDI Production Filing Procedures

Following are the steps that will need to be followed when filing a production return:

1. Before filing a production return, your company must have completed two successful test returns. See EDI Testing Procedures for further instruction on test filings.
2. After completing the testing phase, you will be notified in writing when you are to begin production filing for Motor Fuel EDI.
3. Paper returns must not be sent to the FLDOR after you begin your production EDI filings.
4. To file a production return, you must change your filing status from “Test” to “Production”.
5. Check for your 997 acknowledgement within 48 hours after loading your production file onto the BSWA website.

Acknowledgments

The Florida Department of Revenue will generate 3 types of messages for each file received and processed. All messages will be loaded to your “mailbox” located on the department’s secure Web site.

1. **File receipt** – This will confirm that your file has been received and is ready for processing by the EDI translator. Your file will not be processed until this step is complete.
2. **997 Functional Acknowledgement** - This is produced after your EDI file has completed the translation process. Florida will provide a detail 997 Functional Acknowledgement. If the EDI file is rejected, you must fix the file and send a new EDI file. Please refer to Chapter 6 for additional details regarding the 997 Functional Acknowledgment.

Check your EDI 997 to determine that the filing was received and whether it passed EDI syntax checks. If you cannot retrieve the EDI 997 within two business days, contact Florida Department of Revenue. If the EDI 997 is unable to be retrieved; it is the user’s responsibility to follow up with the EDI Help Desk.

Please note that receipt of an EDI 997 only signifies that the EDI filing was received by BSWA, it does not signify that the electronic return and schedules were an acceptable filing. The electronic return and schedules will be checked further for accuracy. Florida Department of Revenue will contact the user if there are any questions regarding the return, or if any corrections are required.

3. **Manifest** - This document will provide feedback concerning the integrity and accuracy of your return data. The manifest may contain reject and/or warning level errors. The early notification provides you the opportunity to correct any exceptions on current and/or subsequent filings. This process ensures “clean” data is passed to our tax system. Examples of validation types include:
 - a. Validate Federal Employee Identification (FEIN), Department of Environmental Protection Tank Facility, and IRS Terminal Control numbers.
 - b. Validate schedule, product and mode combinations
 - c. Verification of required data within schedules.

Your file will not be accepted until all reject (E) errors have been corrected.

Your file (tax return data) is pulled each business day, translated, and reviewed by the Department. The file receipt should be available same day. The 997 will be available within 48 hours of transmitting your file. The manifest is typically available the day you receive the 997, but should be available within 24 hours.

Transaction Types

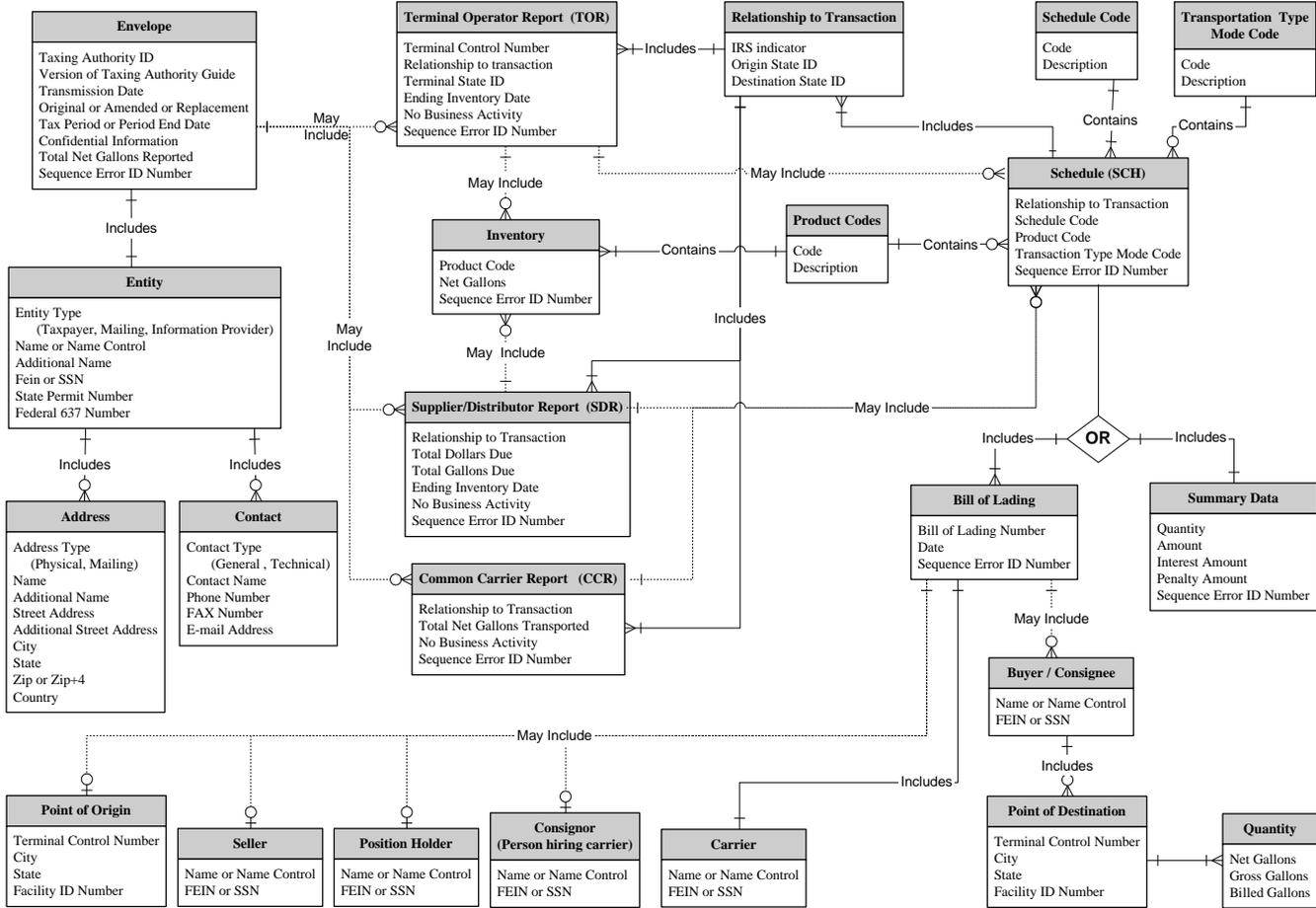
The State of Florida will utilize “Original Return”, “Replace Return”, and “Supplemental” to identify the EDI file type.

- Transaction 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 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 “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 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:

1. you have not filed an original return for the applicable collection period,
2. you have filed an original return that was rejected due to an EDI syntax error, or
3. 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.

Chapter 2 - Motor 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. 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	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.

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 HEX
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 HEX
ISA~00~ ~00~ ~32~59000032 ~zz~ FL0096 ~070518~1045~ ~00403~00000001~0~T~^								
Syntax Notes: ISA08 is defined in the map. ISA 06 and GS02 are provided by the Taxpayer.								
ISA13 - Note: This number must always increment by at least one digit even if it is a corrected file to be resubmitted.								
FTA Note: ISA09 does not include the century based on the ANSI ASC X12 Standard.								

Functional Group Header Description

Functional Group Segment								(Required)
Element ID	Elem. Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description
						Min.	Max.	
GS01	479		M	Functional Identifier Code	ID	2	2	“TF” for 813 Transaction Set “FA” for 997 Transaction Set
GS02	142		M	Application Sender’s Code	AN	9	9	Fuel License Number (FEIN)
GS03	124		M	Application Receiver’s Code	AN	2	15	“8504145792”
GS04	373		M/Z	Date	DT	8	8	“CCYYMMDD” = Date
GS05	337		M/Z	Time	TM	4	8	“HHMMSSDD” = Time
GS06	28		M/Z	Group Control Number	N0	1	9	Assigned number originated and maintained by the sender.
GS07	455		M	Responsible Agency Code	ID	1	2	“X” = ASC X12
GS08	480		M	Version/ Release / Industry Identifier Code	AN	1	12	“004030”
GS~TF~590000032~8504145792~20070518~1045~000000032~X~004030								
Syntax Notes: ISA06 and GS02 are provided by the Taxpayer.								
FTA Note: None								

Functional Group Trailer Description

Functional Group Segment									(Required)
Element ID	Elem Ref #	Sub-Ele Ref#	Field Status	Field Name	Field Type	Length		Field Description	
						Min.	Max.		
GE01	97		M	Number Of Transaction Sets Included	N0	1	6	Count of transaction sets within this GS/GE.	
GE02	28		M/Z	Group Control Number	N0	1	9	Must equal GS06	
GE~1~00000032\									
Syntax Notes: None									
FTA Note: None									

Interchange Control Trailer Description

Interchange Segment									(Required)
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min.	Max.		
IEA01	I16		M	Number Of Included Functional Groups	N0	1	5	Count of Function Groups Within This ISA/IEA.	
IEA02	I12		M	Interchange Control Number	N0	9	9	Must equal ISA13	
IEA~10~00000001\									
Syntax Notes: You must send a separate ISA-IEA for each return/record type. You may transmit them separately or together.									
FTA Note: None									

Chapter 5 – 813 EDI Combined Reporting

ANSI ASC X12 – 813 EDI Standard

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	SI	Transaction Set Header	M	1	
	0200	BTI	Beginning Tax Information	M	1	
	0300	DTM	Date/Time Reference	M	10	
N	0400	TIA	Tax Information and Amount	O	1000	
	0430	REF	Reference Identification	O	10	
	0450	TRN	Trace	O	1000	
	0470	BPR	Beginning Segment for Payment Order/Remittance Advice	O	1000	
LOOP ID - N1						>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
	1000	PER	Administrative Communications Contact	O	2	

Table 2

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
LOOP ID - TFS						100000
	0100	TFS	Tax Form	O	1	
	0200	REF	Reference Identification	O	10	
	0300	DTM	Date/Time Reference	O	10	
	0400	MSG	Message Text	O	1000	
LOOP ID - N1						>1
N	0500	N1	Name	O	1	
	0600	N2	Additional Name Information	O	2	
	0700	IN2	Individual Name Structure Components	O	10	
	0800	N3	Address Information	O	2	
	0900	N4	Geographic Location	O	1	
LOOP ID - TIA						10000
N	0920	TIA	Tax Information and Amount	O	1	
	0940	DTM	Date/Time Reference	O	10	
	0960	MSG	Message Text	O	1000	
LOOP ID - FGS						100000
	1000	FGS	Form Group	O	1	
	1100	REF	Reference Identification	O	10	
	1200	DTM	Date/Time Reference	O	10	
LOOP ID - N1						>1
N	1300	N1	Name	O	1	

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813 • TRANSACTION SET TABLES

RELEASE • 004030

1400	N2	Additional Name Information	O	2	
1500	IN2	Individual Name Structure Components	O	10	
1600	N3	Address Information	O	2	
1700	N4	Geographic Location	O	1	
LOOP ID - TIA					10000
N	1800	TIA Tax Information and Amount	O	1	
	1900	DTM Date/Time Reference	O	10	
	2000	MSG Message Text	O	1000	

Table 3

NOTE	POS.NO.	SEG.ID	NAME	REQ.DES.	MAX USE	LOOP REPEAT
	0100	SE	Transaction Set Trailer	M	1	
Changes loop repeat value in table/positions 1/0500, 2/0500 and 2/1300.						6 205299

NOTES

- 1/0400 The TIA segment allows for tax information and amounts associated with the entire filing. At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 1/0500 This N1 loop reflects names and addresses associated with the entire filing.
- 2/0500 This N1 loop reflects names and addresses associated with a particular tax form (TFS).
- 2/0920 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.
- 2/1300 This N1 loop reflects names and addresses associated with a particular subset of a tax form.
- 2/1800 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

¹ Data Interchange Standards Association, Inc. (DISA)

813 Structure

Struck-out Text

Text, elements or entire segments that are struck out (**example**), are part of the Uniform map, but are not used by Florida

Table1

Pos No	Uniform 813 Map	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 Map	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 Map	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	Version of Taxing Authority's Implementation Guide		
0400	TIA	Confidential Information		
0400	TIA	Total Net Reported		
0430	REF	Sequence Error ID Number		
-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	Terminal Operator Report (TOR)		
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Error ID Number		
0200	REF	No Activity		
0300	DTM	Ending Inventory Date		
-1000	FGS Loop	Physical Inventory by Product		Max 100,000
1100	REF	Sequence Error ID Number		
1800	TIA	Physical Inventory		
0100	TFS Loop	Supplier/Distributor Report (SDR)		
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Error ID Number		
0200	REF	No Activity		
0300	DTM	Ending Inventory Date		
0920	TIA	Total Due		
-1000	FGS Loop	Line Items From Face of Return not Derived From Schedules		Max 100,000
1100	REF	Sequence Error ID Number		
1800	TIA	Line Item Detail		
0100	TFS Loop	Common Carrier Report (CCR)		
0200	REF	Relationship to the Transaction Information		
0200	REF	Sequence Error ID Number		
0200	REF	No Activity		
0920	TIA	Total Delivered		
0100	TFS Loop	Summary Information		
0200	REF	Relationship to the Transaction information		
0200	REF	Sequence Error ID Number		
-1000	FGS Loop	Summary Data		Max 100,000
1100	REF	Sequence Error ID Number		
1800	TIA	Information		
1800	TIA	Interest		
1800	TIA	Penalty		
0100	TFS Loop	Schedules		
0200	REF	Relationship to the Transaction information		
0200	REF	Sequence Error ID Number		
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		
-1000	FGS Loop	Bill Lading		Max 100,000
1100	REF	Sequence Error ID 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 motor 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		Field Description
						Min	Max	
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-813~1001~20071\								
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		Field Description
						Min	Max	
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	2	20	"FLDOR"
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date
BTI06	818		Ø	Name Control ID	AN	4	4	Not Used
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN
BTI09	66		X	ID Code Qualifier	ID	2	2	Not Used
BTI10	67		X	ID Code	AN	2	20	Not Used
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Software Provider Number
BTI12	67		X	ID Code	AN	9	18	Default "FLTRUEX12"
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original "05" = Replace
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental
BTI~T6~050~47~ FLDOR~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		Field Description	
						Min	Max		
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									
Date/Time Reference Segment								(Required)	
Pos. No. 0300									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
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	"RD8" = 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		Field Description	
						Min	Max		
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		Field Description	
						Min	Max		
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				(Optional – Required when using a BPR Segment)				
Beginning Segment				Pos. No. 0470				
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
BPR01	305		M	Transaction Handling Code	ID	1	2	“I” = Remittance Detail (Filing Only) “D” = Make Payment Only “E” = Debit Advice with Remittance Detail
BPR02	782		M	Monetary Amount	R	1	15	Amount of payment (999.99 - Explicit Decimal)
BPR03	478		M	Credit/Debit Flag Code	ID	1	1	“D” = Debit
BPR04	591		M	Payment Method Code	ID	3	3	“ACH” = Automated Clearing House
BPR05	812		O	Payment Format Code	ID	3	3	“CCD” = Cash Concentration/Disbursement “CCP” = Cash Concentration/Disbursement plus Addenda (CCD+)
BPR06 through BPR09 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.								
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number and Check Digits.
BPR07	507		X	(ODFI) Identification Number	AN	3	12	State’s Bank Routing and Transit Number
BPR08	569		O/Z	(ODFI) Account Number Qualifier	ID	4	3	“DA” = Demand Deposit “SG” = Savings
BPR09	508		X/Z	(ODFI) Account Number	AN	4	35	State’s Bank Account Number to be Credited
BPR10	509		O	Originating Company 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/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 Accounted to be Debited
BPR16	373		O/Z	Date	DT	8	8	Settlement effective date (CCYYMMDD)
BPR17	1048		O/Z	Business Function Code	ID	4	3	“TAX” = Tax Payment
BPR-E-999.99~D~ACH~CCD~~~~7101010101~BSWA ~01~076401251~DA~11223344556677~20090520\								
Syntax Notes: If either BPR06 or BPR07 is present, then the other is required. If BPR08 is present, then BPR09 is required. If either BPR12 or BPR13 is present, then the other is required. If BPR14 is present, then BPR15 is required.								
FTA Notes: This segment should not be mandated by a taxing authority ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state’s Bank. RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer’s Bank.								
Florida Note: BPR segment not required with Filing Only transaction.								

Name Detail				Pos. No. 0500				
Name Segment								
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
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		Field Description	
						Min	Max		
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator	
PER02	93		O	Name	AN	1	35	Contact Name	
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number	
PER04	364		X	Communications Number	AN	10	14	Voice Telephone Number	
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number	
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number	
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail	
PER08	364		X	Communications Number	AN	1	50	E-mail Address	
PER~CN~Allen Smith~TE~4069959988~FX~4069950329~EM~asmith@abc.com\									
Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.									
FTA Note: None									
FL Note: The following segments are required if the mailing address is different than the physical address.									

End of Transaction Set Header

Transaction Set – Report Information

This TFS loop reports information on the type of report. Transaction detail is reported using the Summary and Schedule section of this map.

The TFS loop is repeated when reporting information for each report. Repeat the FGS loop within the TFS loop for each product reported.

Beginning of Report								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. 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	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		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		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								(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	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=180086,00.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		Field Description
						Min	Max	
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~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	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								

Position Holder Information or Delivering Exchange Party Information				Pos. No. 0500				
Name Segment 3								
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	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~ON~~24~596888888\								
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.								
FTA Notes: If reporting position holder or 2-party exchange information this segment is required. For 2-party exchanges this segment defines the party of origin. N102, N103 and N104 are required.								

Carrier Information				Pos. No. 0500				
Name Segment 6								
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	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.								

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		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 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		Field Description	
						Min	Max		
N101	98		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 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		Field Description	
						Min	Max		
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.

Bill of Lading								Pos. No. 1000	
Forms Group Segment									
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	"D" = Schedule Detail	
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"BM" = Bill of Lading Number	
FGS03	127		X	Reference Identification	AN	1	10	Bill of Lading Number	
FGS~D~BM~00123456\									
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.									
FTA Notes: None									

Bill of Lading Date								Pos. No. 1200	
Date/Time Reference Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
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~095~20090525\									
Syntax Notes: DTM02 is required.									
FTA Notes: None									

Bill of Lading Net								Pos. No. 1800	
Tax Information and Amount Segment									
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
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

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	"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 TIA04 is required.									
FTA Notes: None									

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		Field Description	
						Min	Max		
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 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		Field Description		
						Min	Max			
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, 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		Field Description
						Min	Max	
ST01	143		M	Transaction Set Code	ID	3	3	Transaction Set Type "813"
ST02	329		M	Transaction Set Control Number	AN	4	9	Filer defined unique control number (same value as SE02)
ST03	1705		O/Z	Implementation Convention Reference	AN	1	5	Version of taxing authority's implementation guide. (20071)
ST-813-0003~20071								
Syntax Notes: None								
FTA Note: It is recommended that ST03 be used to help identify which implementation guide the trading partner is using. This element will help the receiver of the data determine if the sender is using an old guide or the most current guide for the data transmission.								

Identify Tax Agency Information Begin Tax Information Segment								(Required) Pos. No. 0200
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
BTI01	128		M	Reference Number Qualifier	ID	2	2	"T6" = Tax Filing
BTI02	127		M	Reference Number	AN	3	3	"050" = All Fuels Tax Filings
BTI03	66		M	ID Code Qualifier	ID	2	2	"47" = Tax Authority
BTI04	67		M	ID Code	AN	2	20	"FLDOR"
BTI05	373		O	Transaction Create Date	DT	8	8	"CCYYMMDD" = Transmission Date
BTI06	818		Ø	Name Control ID	AN	4	4	Not Used
BTI07	66		X	ID Code Qualifier	ID	2	2	"24" = FEIN
BTI08	67		X	ID Code	AN	9	9	Taxpayer's FEIN
BTI09	66		X	ID Code Qualifier	ID	2	2	Not Used
BTI10	67		X	ID Code	AN	2	20	Not Used
BTI11	66		X	ID Code Qualifier	ID	2	2	"SV" = Software Provider Number
BTI12	67		X	ID Code	AN	9	18	Default "FLTRUEX12"
BTI13	353		O	Transaction Set Purpose Code	ID	2	2	Original Filing Options: "00" = Original "05" = Replace
BTI14	640		O	Transaction Type Code	ID	2	2	Amended Filing Options: "6S" = Supplemental
BTI-T6-050-47-FLDOR-20090518~24-590000031~~SV~ FLTRUEX12~00\								

Syntax Notes: If either BTI07 or BTI08 is present, then the other is required.
If either BTI09 or BTI10 is present, then the other is required.
If either BTI11 or BTI12 is present, then the other is required.

FTA Notes:

BTI07 must be the FEIN if the taxpayer has one. Submit a SSN only for sole proprietorships that have not been issued a FEIN. ~~In Canada, companies use a BN—Canadian Business Number.~~

The application of BTI13 and BTI14 are as follows: BTI13 should be used when the taxpayer transmits their initial return (BTI13 should be used without BTI14); BTI14 should be used when the taxpayer transmits modifications (BTI14 should be used without BTI13). This is a recommendation of the Motor Fuel Uniformity Committee, not a requirement of X12. Further clarification of these elements is located below.

Element	Application
BTI13 [Initial Return]	
"00" = Original	Use "Original" when first attempting to transmit your return to the department, whether the return is received or not. Always use "00" until the original return is received.
"05" = Replace	Use "Replace" when original return had corrupted data.
"15" = Resubmission	Use "Resubmission" when the Department did not receive first attempt of your transmitted return.
BTI14 [Amended Return]	
"CQ" = 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		Field Description	
						Min	Max		
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									
Date/Time Reference Segment									(Required)
Pos. No. 0300									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
DTM01	374		M	Date/Time Qualifier	ID	3	3	"194" = Tax Period End Date	
DTM02	373		X	Date	DT	8	8	"CCYYMMDD" = Tax Filing Period End	
DTM03 and DTM04 are not used.									
DTM~194~20090531\									
Syntax Notes: At least one of DTM02 or DTM05 is required. If either DTM05 or DTM06 is present, then the other is required.									
FTA Notes: If qualifier "194" is used in DTM01, then DTM05 and DTM06 are not used. If qualifier "683" is used in DTM01, then DTM02 is not used.									

Payment Category									
Reference Number Segment									(Optional – Required when using a BPR Segment)
Pos. No. 0430									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
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		Field Description	
						Min	Max		
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				(Optional – Required when using a BPR Segment)				
Beginning Segment				Pos. No. 0470				
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
BPR01	305		M	Transaction Handling Code	ID	1	2	“I” = Remittance Detail (Filing Only) “D” = Make Payment Only “E” = Debit Advice with Remittance Detail
BPR02	782		M	Monetary Amount	R	1	15	Amount of payment (999.99 - Explicit Decimal)
BPR03	478		M	Credit/Debit Flag Code	ID	1	1	“D” = Debit
BPR04	591		M	Payment Method Code	ID	3	3	“ACH” = Automated Clearing House
BPR05	812		O	Payment Format Code	ID	3	3	“CCD” = Cash Concentration/Disbursement “CCP” = Cash Concentration/Disbursement plus Addenda (CCD+)
BPR06 through BPR09 are not inserted by the taxpayer. They are on file with the party that creates the ACH Debit transaction. The taxpayer transmits empty fields for these elements.								
BPR06	506		X/Z	(ODFI) ID Number Qualifier	ID	2	2	“01” = ABA Transit Routing Number and Check Digits.
BPR07	507		X	(ODFI) Identification Number	AN	3	12	State’s Bank Routing and Transit Number
BPR08	569		O/Z	(ODFI) Account Number Qualifier	ID	4	3	“DA” = Demand Deposit “SG” = Savings
BPR09	508		X/Z	(ODFI) Account Number	AN	4	35	State’s Bank Account Number to be Credited
BPR10	509		O	Originating Company 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/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 Accounted to be Debited
BPR16	373		O/Z	Date	DT	8	8	Settlement effective date (CCYYMMDD)
BPR17	1048		O/Z	Business Function Code	ID	4	3	“TAX” = Tax Payment
BPR~E~999.99~D~ACH~CCD~7101010101~BSWA ~01~076401251~DA~11223344556677~20090520\								
Syntax Notes: If either BPR06 or BPR07 is present, then the other is required. If BPR08 is present, then BPR09 is required. If either BPR12 or BPR13 is present, then the other is required. If BPR14 is present, then BPR15 is required.								
FTA Notes: This segment should not be mandated by a taxing authority ODFI (Originating Depository Financial Institution) is the bank that creates the ACH transaction. For debit transactions, this is the state’s Bank. RDFI (Receiving Depository Financial Institution) is the bank that accepts the ACH transaction. For debit transactions, this is the Taxpayer’s Bank.								
Florida Note: BPR segment not required with Filing Only transaction.								

Name Detail				Pos. No. 0500				
Name Segment								
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description
						Min	Max	
N101	98		M	Entity Identification Code	ID	2	2	“TP” = Primary Taxpayer
N102	93		X	Name	AN	1	35	Taxpayer Name
N1~TP~Johnny’s Petro\								
Syntax Notes: N102 is required.								
FTA Note: N101: Use “TP” for tax reporting or “L9” for information reporting.								

General Contact Person								Pos. No. 1000	
Administrative Communications Contact Segment									
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
PER01	366		M	Contact Function Code	ID	2	2	Contact Type Code: "CN" = General Contact "EA" = EDI Coordinator	
PER02	93		O	Name	AN	1	35	Contact Name	
PER03	365		X	Communications Number Qualifier	ID	2	2	"TE" = Telephone Number	
PER04	364		X	Communications Number	AN	10	10	Voice Telephone Number	
PER05	365		X	Communications Number Qualifier	ID	2	2	"FX" = FAX Number	
PER06	364		X	Communications Number	AN	10	10	FAX Telephone Number	
PER07	365		X	Communications Number Qualifier	ID	2	2	"EM" = Electronic Mail	
PER08	364		X	Communications Number	AN	1	50	E-mail Address	
PER~CN~Nick Nick~TE~8505555550000~FX~8509999999~EM~Nick@dor.com\									
Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.									
FTA Note: None									
FL Note: The following segments are required if the mailing address is different than the physical address.									

End of Transaction Set Header

Transaction Set – Report Information

This TFS loop reports information on the type of report. Transaction detail is reported using the Summary and Schedule section of this map.

The TFS loop is repeated when reporting information for each report. Repeat the FGS loop within the TFS loop for each product reported.

Beginning of Report								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~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		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	C037	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	C001	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 (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								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	“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 “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		Field Description	
						Min	Max		
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		Field Description	
						Min	Max		
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	R	1	15	Quantity (Not used)	
TIA05	C001	355	M	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		Field Description
						Min	Max	
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		Field Description
						Min	Max	
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		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~T3~1A~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		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	9	9	IRS Terminal Code (Code list is located at http://www.irs.gov/businesses/small/article/0,,id=180086,00.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		Field Description	
						Min	Max		
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		Field Description	
						Min	Max		
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		Field Description	
						Min	Max		
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 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	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~ON~~24~596888888\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: If reporting position holder or 2 party exchange information this segment is required. For 2 party exchanges this segment defines the party of origin. N102, N103 and N104 are required.									

Carrier Information 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	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								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	“BY” = Buying Party (Purchaser/Consignee)	
N102 is not used.									
N103	66		X	Identification Code Qualifier	ID	2	2	“24” = FEIN	
N104	67		X	Identification Code	AN	9	9	Purchaser’s FEIN	
N1~BY~~24~657222222\									
Syntax Notes: At least one of N102 or N103 is required. If either N103 or N104 is present, then the other is required.									
FTA Notes: N102, N103 and N104 are required.									

For Point (Address) of Delivery/Destination: (One of the following Options is Required)

Use Option 1 when the destination has an IRS TCN.

Use Option 2 when the destination does not have an IRS TCN.

Use Option 3 when the state requires a destination facility ID (currently used by the state of Florida).

Option 1

Point of Destination								(One of the three options is used)	
Name Segment 8								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		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~T59FL2028\									
Syntax Notes: N103 and N104 are required.									
FTA Notes: None									

Option 2

Point of Destination								(One of the three options is used)	
Name Segment 8								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
N101	98		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~NC\									
Syntax Notes: N102 is required.									
FTA Notes: None									

Option 3

Point of Destination								(One of the three options is used)	
Name Segment 8								Pos. No. 0500	
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description	
						Min	Max		
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									Pos. No. 1000	
Forms Group Segment										
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	"D" = Schedule Detail		
FGS02	128		X	Reference Identification Qualifier	ID	2	2	"BM" = Bill of Lading Number		
FGS03	127		X	Reference Identification	AN	1	10	Bill of Lading Number		
FGS-D-BM-00123456\										
Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.										
FTA Notes: None										

Bill of Lading Date									Pos. No. 1200	
Date/Time Reference Segment										
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description		
						Min	Max			
DTM01	374		M	Date/Time Qualifier	ID	3	3	"095" = Bill of Lading Date		
DTM02	373		X	Date	DT	8	8	Bill of Lading Date (CCYYMMDD)		
DTM-095-20090505\										
Syntax Notes: DTM02 is required.										
FTA Notes: None										

Bill of Lading Net									Pos. No. 1800	
Tax Information and Amount Segment										
Element ID	Elem Ref. #	Sub-Ele Ref. #	Field Status	Field Name	Field Type	Length		Field Description		
						Min	Max			
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~~

~~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	"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 TIA04 is required.										
FTA Notes: None										

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		Field Description		
						Min	Max			
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 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		Field Description	
						Min	Max		
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, unique control number)	
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
LOOP ID - AK2						
N	0300	AK2	Transaction Set Response Header	O	1	
						999999
LOOP ID - AK3						
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).

DECEMBER 1999

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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 fix the file and send a new EDI file.

Transaction Set Header Description

Beginning of Transaction Set								(Required) Pos. No. 0100
Element	Elem	Sub-Ele	Field	Field Name	Field	Length		Field
ID	Ref #	Ref #	Status		Type	Min	Max	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	Elem	Sub-Ele	Field	Field Name	Field	Length		Field
ID	Ref #	Ref #	Status		Type	Min	Max	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	N0	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	Elem	Sub-Ele	Field	Field Name	Field	Length		Field
ID	Ref #	Ref #	Status		Type	Min	Max	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	Elem	Sub-Ele	Field	Field Name	Field	Length		Field
ID	Ref #	Ref #	Status		Type	Min	Max	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	N0	1	6	The position of the segment counted from the transaction set header (ST). The transaction set header is 1.
AK303	447		O	Loop Identifier Code	AN	1	6	Loop ID number given on the transaction set diagram.
AK304	720		O	Segment Syntax Error Code	ID	1	3	1 = Unrecognized segment ID 2 = Unexpected segment 3 = Mandatory segment missing 4 = Loop occurs over maximum times 5 = Segment exceeds maximum use 6 = Segment not in defined transaction set 7 = Segment not in proper sequence 8 = Segment has data element errors

This segment defines segment syntax errors and the location of the segment. Refer to the X12 standards guide for further definition.

Data Element Note								(Optional) Pos. No. 0500
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min Max		Field Description
AK401	C030		M	Position in Segment				Code indicating relative position of element in error. See X12 guide for further information.
AK401	C030	722	M	Element Position in Segment	N0	1	2	
AK401	C030	1528	O	Component Data Element Position in Composite	N0	1	2	
AK401	C030	1686	O	Repeating Data Element Position	N0	1	4	
AK402	725		O	Data Element Reference Number	N0	1	4	Reference number used to locate the element in the Data Element Dictionary.
AK403	723		M	Data Element Syntax Error Code	ID	1	3	1 = Mandatory data element missing. 2 = Conditional required data element missing. 3 = Too many data elements 4 = Data element too short 5 = Data element too long 6 = Invalid character in data element 7 = Invalid code value 8 = Invalid date 9 = Invalid time 10 = Exclusion condition violated 12 = Too many repetitions 13 = Too many components
AK404	724		O/Z	Copy of Bad Data Element	AN	1	99	A copy of the bad data element.

This segment defines Element syntax errors and the location of the segment. Refer to the X12 standards guide for further definition.

Transaction Set Response Trailer								(Required) Pos. No. 0600
Element ID	Elem Ref #	Sub-Ele Ref #	Field Status	Field Name	Field Type	Length Min Max		Field Description
AK501	717		M	Transaction Set Acknowledgement Code	ID	1	1	A = Accepted E = Accepted but errors were noted M = Rejected, message authentication code failed R = Rejected W = Rejected, assurance failed validity tests X = Rejected, content after decryption could not be analyzed
AK502	718		O	Transaction Set Syntax Error Code	ID	1	3	1 = Transaction set not supported
AK503	718		O	Transaction Set Syntax Error Code	ID	1	3	2 = Transaction set trailer missing
AK504	718		O	Transaction Set Syntax Error Code	ID	1	3	3 = Transaction set control number in header and trailer do not match.
AK505	718		O	Transaction Set Syntax Error Code	ID	1	3	4 = Number of included segments does not match actual count
AK506	718		O	Transaction Set Syntax Error Code	ID	1	3	5 = One or more segments in error 6 = Missing or invalid transaction set identifier 7 = Missing or invalid transaction set control number 8 = Authentication key name unknown 9 = Encryption key name unknown 10 = Requested service (authentication or encryption) not available. 11 = Unknown security recipient 12 = Incorrect message length (encryption only) 13 = Message authentication code failed 15 = Unknown security originator 16 = Syntax error in decryption text 17 = Security not supported 23 = Transaction set control number not unique within the functional group. 24 = S3E security end segment missing for S3S security. 25 = S3S security start segment missing for S3E security. 26 = S4E security end segment missing for S4S security 27 = S4S security start segment missing for S4E security end segment.

This segment acknowledges acceptance or rejection and reports errors. Refer to the X12 standards guide for further definition.

Functional Group Response Trailer								(Required) Pos. No. 0700	
Element	Elem	Sub-Ele	Field	Field Name	Field	Length		Field	
ID	Ref #	Ref #	Status		Type	Min	Max	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	
AK906	716		O	Functional Group Syntax Error Code	ID	1	3	3 = Functional Group Trailer Missing 4 = Group control number in the functional group header and trailer do not agree.	
AK907	716		O	Functional Group Syntax Error Code	ID	1	3	5 = Number of included transaction sets does not match actual count.	
AK908	716		O	Functional Group Syntax Error Code	ID	1	3	6 = Group control number violates syntax	
AK509	716		O	Functional Group Syntax Error Code	ID	1	3	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.	

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	Elem	Sub-Ele	Field	Field Name	Field	Length		Field	
ID	Ref #	Ref #	Status		Type	Min	Max	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\

End of Transaction Set

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 BT113 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!

An example of a 997 ACK can be found below.

The file you receive will be a continuous stream of data; no carriage returns or line feeds.

```
ISA*00*      *00*      *ZZ*FL0096      *32*132942178      *080416*1118*~*00403*000000001*0*P*>~
GS*FA*FL0096*132942178*20080416*1118*1*X*004030~
ST*997*0001~
AK1*TF*000000031~
AK2*813*9631~
AK5*A~
AK9*A*1*1*1~
SE*6*0001~
GE*1*1~
IEA*1*000000001~
```

Appendix A – Florida Schedules

Schedules

See the FTA Motor Fuels Uniformity Manual for additional details on schedules.

Schedules of Receipts

Schedule 1

Gallons received tax paid

- 1A Gallons received - Florida tax -paid

Schedule 2

Gallons received from motor 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 motor fuel licensee – tax not collected

- 6A Gallons delivered to licensed dealers – Florida tax unpaid (exchanges/sales above rack)
- 6B Gallons delivered – Florida tax unpaid (dyed diesel only)
- 6C Gallons delivered – Tax collected by supplier for another state

Appendix A – Florida Schedules

Schedule 7

Gallons exported

- 7A. Gallons exported by other than bulk transfer – Florida tax paid
- 7B. Gallons exported by supplier – tax self-accrued by supplier for another state
- 7C. Gallons delivered/placed into bonded storage (aviation fuel only)
- 7D. Gallons exported by supplier through bulk transfer

Schedule 8

Gallons delivered to US Government – tax exempt

- 8. Gallons delivered to U.S. government – tax exempt (500 gallons or greater)

Schedule 10

Gallons delivered to other tax exempt entities

- 10. Gallons of undyed diesel/jet fuel delivered to other tax-exempt entities

Schedule 13

Schedule of Credits and Refunds

- 13F Electronic Funds Transfer (EFT) bad debt credit schedule for reporting gallons delivered to EFT wholesalers

Schedule 15

Terminal Operator Report

- 15A Schedule of Receipts
- 15B Schedule of Disbursements

Appendix B – Florida Product Codes

Florida Product Codes

Product Code	Description
065	Gasoline
072	Dyed Kerosene
124	Gasohol
125	Aviation Gasoline
130	Jet Fuel
142	Undyed Kerosene
167	Undyed Diesel
224	Compressed natural gas/propane
226	High Sulfur Dyed Diesel Fuel
227	Low Sulfur Dyed Diesel Fuel
B00	Undyed Biodiesel – (B100)
D00	Dyed Biodiesel (B100)
E00	Ethanol

Appendix C - Summary Codes / TIA Codes

Summary Code and TIA Code Usage

Summary and TIA codes are used for the following purposes (See complete list of codes below.):

813 Map

1. Header – TIA code 5000 defines the version/publication number of the taxing authority’s EC Implementation Guide. TIA code 5001 (Total Net Reported) is a check value for determining if all information is included in the EDI file.
2. TOR – Terminal Operator Report or SDR - Supplier/Distributor Report - TIA code 5002 (Physical Inventory) is used to report Ending and/or Beginning Inventory.
3. SDR – Supplier/Distributor Report – Use TIA code 5003 (Total Due) if using Net Due for Credit Memos(s). Use Dollar Amount (999.99 Explicit Decimal) for Monetary Amount.
4. CCR – Common Carrier Report – TIA code 5004 (Total Net Transported) is a check value used to acknowledge and validate the report.
5. SUM - Summary Code and TIA codes are used for identifying information not found in schedules or able to be derived from the schedules. The SUM loop provides a looping structure allowing multiple TIAs in a uniform format.
6. Schedules – TIA 5005 (Net), 5006 (Gross) and 5007 (Billed) are used to report bill of lading volume details or further define summary detail.
7. Summary codes are defined and utilized for both quantity and money. The TIA segment of the summary has elements for both quantity and monetary values.

Florida Summary Codes

S02 Taxes / Fees

S02A Tax

S03 Credit

S03A Tax Credit

FTA Uniformity TIA Codes

The data represented by these TIA codes is not derivable from schedules or represents a check value.		
5000	Version of taxing authority’s implementation guide	Header
5001	Total Net Reported	Header
5002	Net Physical Inventory	TOR, SDR
5003	Total Due	SDR
5004	Total Net Transported	CCR
5005	Net	SCH, SUM
5006	Gross	SCH, SUM
5007	Billed	SCH, SUM
5008	Interest	SUM
5009	Penalty	SUM
5010	Confidential Information	Header
5011-5199	Not used	

Note: Use TIA code 5003 (Total Due) if using Net Due for Credit Memos(s). Use Dollar Amount (999.99 Explicit Decimal) for Monetary Amount.

Appendix D - Transaction Type Modes Codes

Transaction Type Mode Codes	
Code	Description
J_	Truck
R_	Rail
B_	Barge
S_	Ship
PL	Pipeline
GS	Gas Station
BA	Book Adjustment
ST	Stationary Transfer
CE	Summary Information
RT	Removal from Terminal (other than by truck or Rail) for sale or consumption

The ‘_’ in the code table represent a space. The X12 standard requires 2 characters in the field using this code.

Appendix E - USA States, Provinces/Territories Codes

United States of America (USA) State			
Alabama	AL	Ohio	OH
Alaska	AK	Oklahoma	OK
Arizona	AZ	Oregon	OR
Arkansas	AR	Pennsylvania	PA
California	CA	Rhode Island	RI
Colorado	CO	South Carolina	SC
Connecticut	CT	South Dakota	SD
Delaware	DE	Tennessee	TN
District of Columbia	DC	Texas	TX
Florida	FL	Utah	UT
Georgia	GA	Vermont	VT
Hawaii	HI	Virginia	VA
Idaho	ID	Washington	WA
Illinois	IL	West Virginia	WV
Indiana	IN	Wisconsin	WI
Iowa	IA	Wyoming	WY
Kansas	KS	Non-US Points	ZZ
Kentucky	KY		
Louisiana	LA		
Maine	ME		
Maryland	MD		
Massachusetts	MA		
Michigan	MI		
Minnesota	MN		
Mississippi	MS		
Missouri	MO		
Montana	MT		
Nebraska	NE		
Nevada	NV		
New Hampshire	NH		
New Jersey	NJ		
New Mexico	NM		
New York	NY		
North Carolina	NC		
North Dakota	ND		

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 EDI Files

Operator EDI File

ISA~00~ ~00~ ~32~590000036 ~ZZ~FL0096 ~070518~1045~|~00403~000000036~0~T~^\
GS~TF~590000036~8504145792~20070518~1045~000000036~X~004030\
ST~813~9636~20071\
BTI~T6~050~47~FLDOR~20070518~24~590000036~SV~ FLTRUEX12~00\
DTM~194~20070531\
N1~TP~TEST59036\
PER~CN~Nick Nick~TE~8505555555~FX~8509999999~EM~Nick@dor.com\
TFS~T2~TOR~~~TC~T65FL2037\
FGS~BI~PG~065\
TIA~5002~~~12550~GA\
FGS~BI~PG~167\
TIA~5002~~~12340~GA\
FGS~EI~PG~065\
TIA~5002~~~12050~GA\
FGS~EI~PG~167\
TIA~5002~~~12840~GA\
TFS~T3~S02\
FGS~S\
TIA~5009~999.99\
TFS~T3~15A~PG~065~94~B \
N1~OT~~TC~T59FL2128\
N1~ON~~24~659999911\
N1~CA~~24~596644444\
N1~DT~~TC~T59FL2988\
FGS~D~BM~222221\
DTM~095~20070511\
TIA~5005~~~1000~GA\
TFS~T3~15B~PG~065~94~J \
N1~OT~~TC~T59FL2988\
N1~ON~~24~659999911\
N1~CA~~24~594444444\
N1~WD~~FA~238599999\
FGS~D~BM~442221\
DTM~095~20070520\
TIA~5005~~~22100~GA\
SE~33~9636\
GE~1~000000036\
IEA~1~000000036\

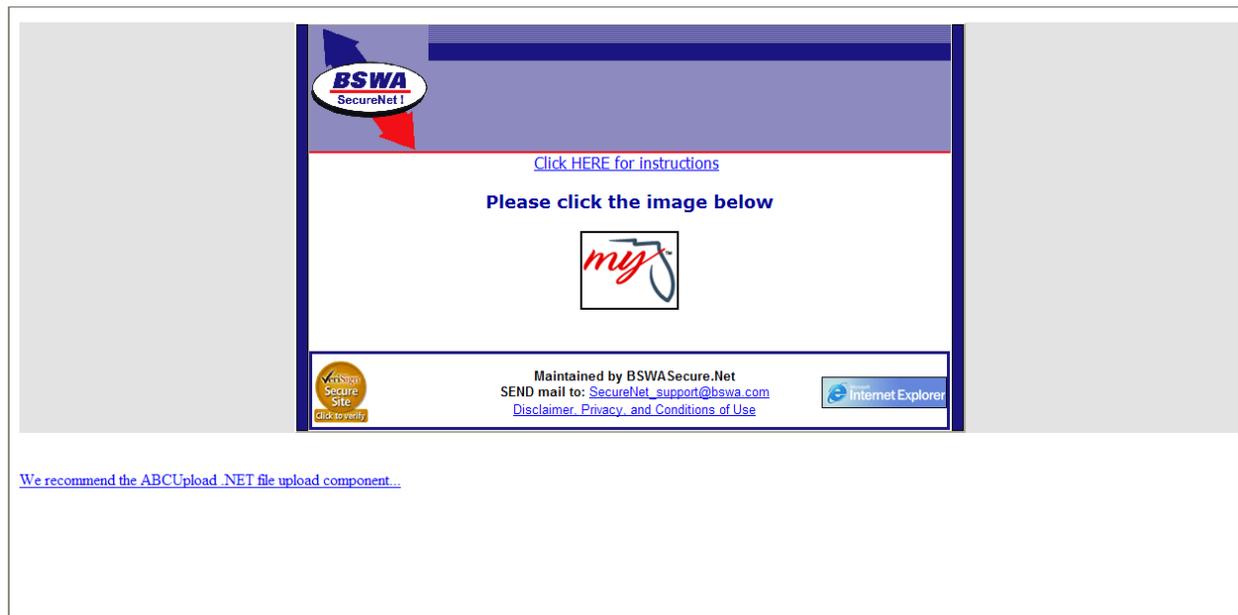
Supplier EDI File

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~070518~1045~|~00403~000000031~0~T~^\
GS~TF~590000031~8504145792~20070518~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20070518~~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~11223344556677~20070520\
N1~TP~TEST59031\
PER~CN~Nick Nick~TE~8505555555~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~12550~GA\
FGS~BI~PG~167\
TIA~5002~~~12340~GA\
FGS~EI~PG~065\
TIA~5002~~~550~GA\
FGS~EI~PG~167\
TIA~5002~~~340~GA\
TFS~T3~S02\
FGS~S\
TIA~5008~999.99\
TIA~5009~999.99\
TFS~T3~S03A\
FGS~S\
TIA~5003~999.99\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2988\
N1~SE~~24~659999911\
N1~CA~~24~594444444\
N1~WD~~FA~238599999\
FGS~D~BM~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\

Attachment 1- EDI Filing Procedures

To Transmit A Test Or Production EDI 813 File to Florida DOR

1. Enter the following address in your Web Browser:
<https://ritx-secure.bswa.net/floridador/>
This is a secure website accessed only authorized users. This is evident by the “padlock” in the lower right hand corner (Internet Explorer) of the screen image displayed below, as well as the “https” prefix for the website. Select and Click on Welcome to Florida icon.
2. For detail instructions on “How to File” click on **Here for Instructions (see picture below)**.
3. If you have any problems please contact the EDI Help Desk at 850-717-6623 or email e-Vendor@dor.state.fl.us.



Attachment 2 – Terminal Operator/Supplier Information

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

Attachment 3 - 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)

File and Pay

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
REF~9V~1\.....Tax Payment
BPR~E~999.99~D~ACH~CCD~~~~7101010101~BSWA
~01~076444444~DA~11223344556677~20080520\
N1~TP~PayFile\
PER~CN~BigMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~688~GA\
FGS~BI~PG~167\
TIA~5002~~~1771~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
TFS~T3~1A~PG~065~94~J\
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222065\
DTM~095~20071211\
TIA~5005~~~1065~GA\
TFS~T3~1A~PG~124~94~R\
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222124\
DTM~095~20071211\
TIA~5005~~~1124~GA\
TFS~T3~5A~PG~167~94~J\
N1~OT~~TC~T59FL2106\
N1~CA~~24~599999999\
N1~BY~~24~659999999\
N1~WD~~FA~169992449\
FGS~D~BM~4422167\
DTM~095~20071220\
TIA~5005~~~221167~GA\
SE~41~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier Filing Only

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
N1~TP~FileOnly\
PER~CN~NoMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~688~GA\
FGS~BI~PG~167\
TIA~5002~~~1771~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
TFS~T3~1A~PG~065~94~J \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222065\
DTM~095~20071211\
TIA~5005~~~1065~GA\
TFS~T3~1A~PG~124~94~R \
N1~OT~~TC~T59FL2104\
N1~SE~~24~259999999\
N1~CA~~24~364444444\
N1~WD~~FA~169992449\
FGS~D~BM~2222124\
DTM~095~20071211\
TIA~5005~~~1124~GA\
TFS~T3~5A~PG~167~94~J \
N1~OT~~TC~T59FL2106\
N1~CA~~24~599999999\
N1~BY~~24~659999999\
N1~WD~~FA~169992449\
FGS~D~BM~4422167\
DTM~095~20071220\
TIA~5005~~~221167~GA\
SE~39~9631\
GE~1~000000031\
IEA~1~000000031\

Supplier Payment Only

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\
DTM~194~20071231\
REF~9V~1\
BPR~D~999.99~D~ACH~CCD~~~~~7101010101~BSWA
~01~076444444~DA~11223344556677~20080520\
N1~TP~PayOnly\
PER~CN~BigMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~0~GA\
SE~11~9631\
GE~1~000000031\
IEA~1~000000031\

No Activity Supplier Filing

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~000000031~0~T~^\
GS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080501~~24~364444444~~~ SV~FLTRUEX12~00\
DTM~194~20080430\
N1~TP~NoActivity\
PER~CN~Taking a Break~TE~8505555555~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
REF~BE~1\(Note: Add information to this file type or it will fail.)
FGS~BI~PG~167\
TIA~5002~~~00~GA\
FGS~EI~PG~167\
TIA~5002~~~00~GA\
SE~8~9631\
GE~1~000000031\
IEA~1~000000031\

TFS and FGS Looping Structure:

Florida Department of Revenue requests that you utilize the correct Schedule TFS and FGS looping structure whenever possible. This will reduce the number of segments that you need to create and we need to translate. This will apply to both the Terminal Supplier and Terminal Operator output. Please refer to page 23 for efficient segment looping instructions.

```
ISA~00~      ~00~      ~32~362440313  ~ZZ~FL0096      ~080411~1045~|~00403~000000031~0~T~^\
GS~TF~362440313~8504145792~20080411~1045~000000031~X~004030\
ST~813~9631~20071\
BTI~T6~050~47~FLDOR~20080411~~24~362440313~~~ SV~FLTRUEX12~00\
DTM~194~20080331\
N1~TP~Looping Structure\
PER~CN~SaveTrees~TE~8504145999~FX~8509999999~EM~Nick@dor.com\
TFS~T2~SDR\
FGS~BI~PG~065\
TIA~5002~~~655~GA\
FGS~BI~PG~167\
TIA~5002~~~1675~GA\
FGS~BI~PG~226\
TIA~5002~~~2265~GA\
FGS~BI~PG~125\
TIA~5002~~~1255~GA\
FGS~EI~PG~065\
TIA~5002~~~651~GA\
FGS~EI~PG~167\
TIA~5002~~~1671~GA\
FGS~EI~PG~226\
TIA~5002~~~2261~GA\
FGS~EI~PG~125\
TIA~5002~~~1251~GA\
TFS~T3~1A~PG~065~94~J \.....First TFS schedule segment
N1~OT~~TC~T58GA2502\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~TC~T59FL2104\
FGS~D~BM~22221524\
DTM~095~20080311\
TIA~5005~~~1000~GA\
FGS~D~BM~22221525\
DTM~095~20080315\
TIA~5005~~~1100~GA\
FGS~D~BM~22221530\
DTM~095~20080317\
TIA~5005~~~1130~GA\
FGS~D~BM~22221567\
DTM~095~20080321\
TIA~5005~~~1670~GA\
TFS~T3~1A~PG~125~94~J \.....Product Type changed
N1~OT~~TC~T58GA2502\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~TC~T59FL2104\
FGS~D~BM~22220165\
```

DTM~095~20080312\
TIA~5005~~~21065~GA\
FGS~D~BM~22221124\
DTM~095~20080314\
TIA~5005~~~21004~GA\
FGS~D~BM~22221125\
DTM~095~20080315\
TIA~5005~~~21125~GA\
FGS~D~BM~22221130\
DTM~095~20080321\
TIA~5005~~~21130~GA\
FGS~D~BM~22221167\
DTM~095~20080321\
TIA~5005~~~21167~GA\
TFS~T3~5A~PG~65~94~J \.....Schedule Type changed
N1~OT~~TC~T59FL2104\.....Origin IRS Teminal code changed
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~WD~~FA~679803128\.....Destination changed
FGS~D~BM~22220365\
DTM~095~20080312\
TIA~5005~~~31065~GA\
FGS~D~BM~22221324\
DTM~095~20080314\
TIA~5005~~~31124~GA\
FGS~D~BM~22221325\
DTM~095~20080315\
TIA~5005~~~31125~GA\
TFS~T3~5A~PG~65~94~J \
N1~OT~~TC~T59FL2104\
N1~SE~~24~250527925\
N1~CA~~24~362440313\
N1~DT~~DT~T59FL2116\.....Destination changed
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\

Attachment 4 – County Code List

COUNTY CODES

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		

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
AMENDING RULE 12-24.008 AND 12-24.011

SUMMARY OF PROPOSED RULE

The proposed amendments promulgate two forms used by taxpayers when remitting taxes using the ACH credit method of electronic remittance, and update rule provisions which currently contain similar information to that contained in the proposed forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments are necessary to the promulgation of the two forms and the corresponding amendment to the rule provisions.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

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

Register on February 23, 2015 (Vol. 41, No. 36, p. 915), to advise the public of the proposed amendments to Rules 12-24.008 (Procedures for Payment) and 12-24.011 (Public Use Forms), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12-24.008 (Procedures for Payment) and 12-24.011 (Public Use Forms), F.A.C. A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2096-2098), to advise the public of the proposed changes to Rules 12-24.008 (Procedures for Payment) and 12-24.011 (Public Use Forms), F.A.C., and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures Committee dated May 12, 2015. The comments requested technical changes to conform the titles of the referenced forms and the titles of the forms in the incorporative rule. The titles of DR-600TP and DR-655 were corrected in the final version of Rule 12-24.008, F.A.C., as requested. The revised rule language is included in this package for adoption.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
AMENDING RULES 12-24.008 AND 12-24.011

12-24.008 Procedures for Payment.

(1) No change.

(2)(a) and (b) No change.

(c) All ACH credit transfers must be accompanied by a Cash Concentration or Disbursement (CCD) + addenda record, in the format specified by the Department in Form DR-600TP, ACH-Credit Payment Method Requirements Florida e-Services. A table of tax types and the corresponding tax type code is provided in Form DR-655, Tax Type/Tax Type Code Florida e-Services. Forms DR-600TP and DR-655 are incorporated by reference in Rule 12-24.011, F.A.C., which includes the following information:

1. ~~Record type code;~~
2. ~~Addenda type code;~~
3. ~~Taxpayer identification;~~
4. ~~Tax type code;~~
5. ~~Tax period end date;~~
6. ~~Amount type code; and~~
7. ~~Amount.~~

(d) If the taxpayer fails more than three times in 12 consecutive calendar months to provide the Department with the required addenda record ~~that conforms to the requirements of this rule~~, the taxpayer will be required to use the ACH debit method.

(e) No change.

(3) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30(1), 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 02-17-15,_____.

12-24.011 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department’s e-Services and are hereby incorporated by reference in this rule.

(b) Copies of the forms may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at myflorida.com/dor/forms; or, 2) calling the Department at (800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
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(2) No Change



ACH-Credit Payment Method Requirements Florida e-Services

DR-600TP
R. 01/15
Rule 12-24.011
Florida Administrative Code
Effective 07/15

The Department requires that you submit a test transaction within two weeks from the date of your enrollment. You are required to send a separate test transaction for each tax type. You must contact your bank as soon as possible to get the ACH-Credit program set up to meet the deadline.

Your request will be denied if you fail to complete a test transaction of at least \$.01 with an error-free CCD+ Addenda Record. If this privilege is denied, you will be required to use the ACH-Debit payment method. Contact the Department at 800-352-3671 if you have questions.

Entry Detail Addenda Record Format

Field Sequence	Field Name	Field Contents	Columns From	To	Field Length
1	Record Type Code	"7"	1	1	1
2	Addenda Type Code	"05"	2	3	2
3	Segment ID	"TXP"	4	6	3
4	Separator	"*"	7	7	1
5	Taxpayer ID	Alphanumeric	8	22	15
6	Separator	"*"	23	23	1
7	Tax Type Code	Alphanumeric	24	28	5
8	Separator	"*"	29	29	1
9	Tax Period End Date	YYMMDD	30	35	6
10	Separator	"*"	36	36	1
11	Payment Code	Numeric	37	37	1
12	Separator	"*"	38	38	1
13	Amount	\$\$\$\$\$\$cc	39	48	10
14	Segment Terminator	"\"	49	49	1
15	Reserved	Spaces	50	83	34
16	Special Addenda Sequence Number	Numeric	84	87	4
17	Entry Detail Sequence Number	Numeric	88	94	7

- Record Type Code:** This field must have a value of "7" which will identify this record as an entry detail addenda record.
- Addenda Type Code:** The addenda type code defines the specific interpretation and format for the addenda information contained in the same record. The value for this field is "05" which indicates special addenda information for CCD entries.
- Segment Identifier:** This field must have a value of "TXP" which identifies this as being a tax payment.
- Separator:** This field must be an asterisk (*) which identifies a separator.
- Taxpayer Identification:** This field must be the sending company's Florida tax account number. Taxpayers must use the 13 digit certificate number for sales and use tax, solid waste fees and surcharge, and prepaid wireless E911 fee. Fuel taxpayers must use the 9 digit license number (Federal Employer Identification Number [FEIN] or social security number**). Reemployment taxpayers must use the 7 digit account number. Corporate Income, Intangible, Gross Receipts, and Insurance Premium taxpayers must use the 9 digit FEIN. Communications services taxpayers must use the business partner number. If tax(es) other than the above, the taxpayer should use the number assigned by the appropriate state agency.

NOTE: Please do not include any dashes when entering account numbers.

6. **Separator:** This field must be an asterisk (*) which identifies a separator.
7. **Tax Type Code:** This field is used to determine the tax type of the associated payment. See Table 1 on Form DR-655 for the values to be used.
8. **Separator:** This field must be an asterisk (*) which identifies a separator.
9. **Tax Period End Date:** This field is the ending period covered for the associated tax payment. It must contain six numeric values for the year, month, and day.
10. **Separator:** This field must be an asterisk (*) which identifies a separator.
11. **Payment Code - Mandatory:** This field is used to determine the type of payment. See Table 2 on Form DR-655 for the values to be used.
12. **Separator:** This field must be an asterisk (*) which identifies a separator.
13. **Amount:** The amount of this transfer. This must be the same value as the amount field in the entry detail record.
14. **Segment Terminator:** This field must be a back slash (\) to identify it as a segment terminator.
15. **Reserved:** This field must be filled with spaces.
16. **Special Addenda Sequence Number - Mandatory:** The value of this field must be a "1" to indicate one special addenda record present.
17. **Entry Detail Sequence Number:** This field contains the ascending Sequence Number section of the entry detail record's trace number. This number is the same as the last 7 digits of the trace number field of the associated entry detail record.

Social Security Numbers

**Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

ACH-Credit Payment Example

705TXP*001280123456789*00001*130131*1*01\



Tax Type / Tax Type Code Florida e-Services

DR-655
R. 01/15
Rule 12-24.011
Florida Administrative Code
Effective 07/15

Table 1	
Tax Type	Tax Type Code
Florida Department of Revenue	
General Taxes	
Sales and use tax	00001
Corporate income tax	00002
Prepaid wireless E911 fee	00011
Severance tax - gas and sulfur	00012
Severance tax - solid minerals	00013
Insurance premium tax	00016
Documentary stamp tax	00019
Gross receipts tax (utilities)	00022
Pollutants tax	00034
Solid waste and surcharge fees	00038
Severance tax - oil production	00052
Miami-Dade lake belt fees	00054
Communications services tax	00063
Reemployment tax	05425
Fuel tax - air carrier	00090
Fuel tax - terminal supplier	00091
Fuel tax - wholesaler/importer	00092
Fuel tax - mass transit	00093
Fuel tax - local government	00094
Fuel tax - blender/retailer of alternative fuels	00095
Fuel tax - terminal operator	00096
Fuel tax - petroleum carrier	00097
Fuel tax - exporter	00098
Child Support	
Cost recovery fees (for future use)	07392
Child support collections	07394
Overpayment recovery (for future use)	07396
Void non-SDU disbursement (for future use)	07397
Retained child support collections (for future use)	07398
Interest	07399

Table 1 - continued	
Tax Type	Tax Type Code
Department of Business and Professional Regulation	
Pari-Mutuel	
Tax	05310
Fees	05315
Slots	05318
Tribe gaming payment	05340
Cardrooms	05355
Beverage	
Beer	05320
Imported wine	05325
Domestic wine	05330
Liquor	05335
Tobacco	
OTP surcharge	05342
Other tobacco products (OTP)	05345
Cigarette stamp – cash	05350
Cigarette stamp – deferred payment	05360
Cigarette surcharge	05365
Department of Management Services	
Florida Retirement System	
Contributions	07201
Division of State Group Insurance	
Health insurance trust fund	07221
Life insurance trust fund	07222
Disability trust fund	07223
Pretax benefits trust fund	07224

Table 2	
Payment Type	Payment Code
Tax/fee/contributions/receipts payment	1
Bill/fees payment (Notice of Amount Due)	2
Audit assessment payment	3
Estimated/tentative tax or installment payment (corporate income or insurance premium tax only)	4
Additional payment	5
Returned item re-payment	8

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION
AMENDING RULE 12-22.005

SUMMARY OF PROPOSED RULE

The proposed amendments update Form DR-841 to provide additional information to taxpayers on the types of records available for request and expand procedures to allow the Department to issue copies of requested tax returns electronically, and to send them to an address other than the taxpayer's address of record with the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments update Form DR-841 to give additional information to taxpayers on the types of records available from the Department, expand procedures to allow the Department to issue copies of requested tax returns electronically, and send them to a designated address or an authorized taxpayer representative.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 41, No. 36, pp. 914 - 915), to advise the public of the proposed amendments to Rule 12-22.005, F.A.C., (Disclosure Procedures), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-22.005, F.A.C., (Disclosure Procedures), F.A.C. A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2095-2096), to advise the public of the proposed changes to Rule 12-22.005, F.A.C., (Disclosure Procedures), F.A.C., and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held. No comments were received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION
AMENDING RULE 12-22.005

12-22.005 Disclosure Procedures.

(1) No change.

(2) Written Requests for Tax Information by a Taxpayer, Taxpayer's Representative, or Personal Representative of an Estate.

(a)1.a. A taxpayer, a taxpayer's authorized representative, or the personal representative of an estate may request a copy of the taxpayer's returns by submitting a completed and signed Request for Copy of Tax Return (Form DR-841, R. _____ 03/11, hereby incorporated by reference, effective __ 05/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__2538) or a written request directed to Records Management, MS 1-4364, 5050 West Tennessee Street, Tallahassee, Florida 32399-0158.

b. No change.

2. A written request must be submitted on the business' letterhead and must include: the federal identification number or social security number of the owner, business mailing address, records requested, and the signature of the owner or a registered officer of the business.

3. No change.

(b) No change.

(c)1. All copies of state tax returns filed by or on behalf of a taxpayer are sent directly to

the taxpayer's address of record unless the taxpayer requests that the information be: ~~sent to~~
~~another address.~~

a. Mailed to the taxpayer at a designated address;

b. Faxed to the taxpayer at a designated facsimile number;

c. Provided to an e-mail address designated by the taxpayer;

d. Mailed to the address of a duly authorized taxpayer representative, facsimile number,

or e-mail address as designated in a Power or Attorney and Declaration of Representative (Form DR-835) attached to the Request for Copy of Tax Return (Form DR-841).

2. No change.

3. No change.

(3) through (8) No change.

Rulemaking Authority 213.06(1), 213.22(4) FS. Law Implemented 213.053, 213.22 FS. History—
New 12-18-88, Amended 1-25-12, 5-9-13_____.



Request for Copy of Tax Return

This form is used to request a copy of any tax return filed with the Florida Department of Revenue.

Section 1: Taxpayer Information

Taxpayer Name:		
Florida Tax Registration Number:	Federal Employers Identification Number (FEIN):	Social Security Number (SSN)*:
Street or Mailing Address:		
City:	State:	ZIP:
Email Address:	Telephone Number:	Fax Number:

Section 2: Taxpayer Representative - This section is to be completed when a taxpayer representative will be receiving the records requested. A signed Power of Attorney and Declaration of Representative (Form DR-835) must be attached.

Representative Name:		
Street or Mailing Address:		
City:	State:	ZIP:
Email Address:	Telephone Number:	Fax Number:

Section 3: Return(s) Requested

Tax Return Type: (select all that apply)	From:	To:
<input type="checkbox"/> Amusement Machine Certificate Fee	From:	To:
<input type="checkbox"/> Communications Services Tax	From:	To:
<input type="checkbox"/> Corporate Income Tax	From:	To:
<input type="checkbox"/> Documentary Stamp Tax	From:	To:
<input type="checkbox"/> Estate Tax	Date of Death:	Decedent's SSN*:
<input type="checkbox"/> Florida Business Tax Application	From:	To:
<input type="checkbox"/> Fuel Tax	From:	To:
<input type="checkbox"/> Government Leasehold (Intangible) Tax	From:	To:
<input type="checkbox"/> Gross Receipts Tax on Dry Cleaning	From:	To:
<input type="checkbox"/> Gross Receipts Tax on Utility Services	From:	To:
<input type="checkbox"/> Insurance Premium Taxes and Fees	From:	To:
<input type="checkbox"/> Miami-Dade Lake Belt Mitigation Fees	From:	To:
<input type="checkbox"/> Motor Vehicle Warranty Fee	From:	To:
<input type="checkbox"/> Oil Production Tax	From:	To:
<input type="checkbox"/> Pollutants Tax	From:	To:
<input type="checkbox"/> Reemployment Tax (formerly Unemployment Tax)	From:	To:
<input type="checkbox"/> Rental Car Surcharge	From:	To:
<input type="checkbox"/> Sales and Use Tax	From:	To:
<input type="checkbox"/> Solid Minerals Severance Tax	From:	To:
<input type="checkbox"/> Solid Waste Fees (Tires/Batteries)	From:	To:

Additional Information on Return(s) Requested:

Section 4: Delivery - Indicate whether the tax return(s) is to be delivered to the taxpayer or to the taxpayer's representative. Select only one method of delivery. If you select email, select whether to receive the email using a secure email system or through an unsecure email system.

DR-841
R. 07/15
Page 2

Recipient of Tax Return(s): **Method to Provide Tax Return(s):**

- I authorize the Department to send the requested tax return(s) using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the tax return(s) provided.
- I authorize the Department to send the requested tax return(s) using an unsecure email to the address indicated. I acknowledge that the tax return(s) may be viewed by someone other than the taxpayer or taxpayer representative indicated.

Authorization and Signature

- I authorize the release and delivery, as indicated in this request, of the confidential information contained in the above-described tax return(s).

Taxpayer Signature

Date

OR

Representative Signature

Date

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Request for Copy of Tax Return Instructions

This form is used to request a copy of any tax return filed with the Florida Department of Revenue.

General Instructions

Your privacy is important to the Department. To protect your privacy, access to personal information about you is limited to individuals authorized by law to have access to that information. To ensure that information is not provided without your consent, a written request from you is required before the Department will provide tax returns to anyone.

Section 1 - Taxpayer Information

To protect the privacy of your business information, the information entered in this section must be the same as the taxpayer information maintained by the Department.

Section 2 - Taxpayer Representative

Complete this section only if the tax return(s) requested will be provided to an authorized representative. You must attach a completed and signed Form DR-835, *Power of Attorney and Declaration of Representative*, authorizing the representative to receive the tax return(s).

Section 3 - Return(s) Requested

Indicate the tax return(s) and the filing period(s) that you need.

Section 4 - Delivery

Indicate the method by which you wish to receive the tax return(s) - email, fax, or mail. If you indicate email, unless you authorize the Department to send your tax return(s) using an unsecure email, the Department will send the requested return(s) using its secure email software. This software will require additional steps before you can access your return(s). If you choose to receive the tax return(s) by unsecure email, they will be sent to the email address that you provided. **Remember that unsecure emails may be accessed or viewed by someone other than the intended recipient.**

Authorization/Signature

You must sign this request if you are the taxpayer requesting the tax return(s) or if you are authorized by the taxpayer to receive the taxpayer's tax return(s). **The Department cannot process your request without your signature or without you authorizing the release of the tax information contained in the requested tax return(s).**

Fax or mail this request to the address below. If the requested return(s) will be delivered to an authorized representative, include a completed and signed Power of Attorney.

**Records Management, MS 1-5730
Florida Department of Revenue
5050 W. Tennessee Street
Tallahassee FL 32399-0158**

Fax: 850-922-5936 or 850-922-0861

If you have questions or need assistance completing this form, call us at 800-352-3671.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE
REPORTS OF LARGE CURRENCY TRANSACTIONS
AMENDING RULE 12-19.003

SUMMARY OF PROPOSED RULE

The proposed amendments provide information for taxpayers on how they can electronically file statutorily-required reports with the Department. The amendments also provide a contact email address to submit an electronic report, and clarify how an electronic postmark date will be applied to e-mailed reports.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments update procedures for the filing and receipt of statutorily-required reports of large currency transactions.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

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

Register on February 23, 2015 (Vol. 41, No. 36, p. 914), to advise the public of the proposed amendments to Rule 12-19.003, F.A.C. (Reporting Requirements), and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-19.003, F.A.C. (Reporting Requirements), F.A.C. A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2094-2095), to advise the public of the proposed changes to Rule 12-19.003, F.A.C. (Reporting Requirements), F.A.C., and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held. No comments were received.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE
REPORTING REQUIREMENTS
AMENDING RULE 12-19.003

12-19.003 Reporting Requirements.

Reports of large currency transactions which must be filed with the Department of Revenue under the Money Laundering Control Act shall be filed at the time and place and in the manner and form prescribed by this rule.

(1) Time of filing. The report of a large currency transaction shall be filed with the Department of Revenue no later than 15 days after the date the transaction is required to be reported to the Internal Revenue Service under 26 U. S. C. s. 6050I and the federal regulation related thereto. For the purpose of determining whether a paper report is timely filed, the postmark date shall be the date the report is deemed filed. For the purpose of determining whether an electronically submitted report is timely filed, the Department will deem a report as filed on the date the electronic submission is received by the Department.

(2) Place and manner for filing. The report of a large currency transaction shall be filed by:

(a) Mailing the report to the Criminal Investigations Process Owner, Florida Department of Revenue, 5050 W. Tennessee Street, Tallahassee, Florida 32399-0100, or

(b) Attaching the report to an email and submitting the email to the Department at form8300@dor.state.fl.us.

(3) through (4) No change.

Rulemaking Authority 896.102(3) FS. Law Implemented 896.102 FS. History—New 2-18-88,
Amended _____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULES 12-18.001, 12-18.004, 12-18.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12-18.001 (Authorization for Compensation) and 12-18.004 (Submission of Information and Claims for Compensation), F.A.C.: (1) update the Department's list of taxes eligible for the compensation provisions to include the prepaid wireless E911 fee, registration of secondhand dealers, secondary metal recyclers, and secondhand precious metal dealers, in accordance with statute, and (2) incorporate, by reference, an updated Form DR-55 (Application for Compensation for Tax Information) that includes these categories.

The proposed changes to Rule 12-18.008, F.A.C. (Compensation for Vending Machine Violations), update contact information for the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed changes to Rules 12-18.001 (Authorization for Compensation) and 12-18.004 (Submission of Information and Claims for Compensation), F.A.C., add prepaid wireless E911 fees and registration of secondhand dealers, secondary metal recyclers, and secondhand precious metal dealers to the list of taxes for which the Department issues compensation in return for information leading to the recovery of unpaid taxes. The proposed changes to Rule 12-

18.008, F.A.C. (Compensation for Vending Machine Violations), update contact information for the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on February 23, 2015 (Vol. 40, No. 36, pp. 913-914), to advise the public of the proposed amendments to Rules 12-18.001 (Authorization for Compensation), 12-18.004 (Submission of Information and Claims for Compensation), and 12-18.008 (Compensation for Vending Machine Violations), F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on March 11, 2015. No request for a workshop was received by the agency, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

MAY 5, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on May 5, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12-18.001 (Authorization for Compensation), 12-18.004 (Submission of Information and Claims for

Compensation), and 12-18.008 (Compensation for Vending Machine Violations), F.A.C. A notice for the public hearing was published in the Florida Administrative Register on April 28, 2015 (Vol. 41, No. 82, pp. 2204-2005).

SUMMARY OF RULE HEARING

MAY 27, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on May 6, 2015 (Vol. 41, No. 88, pp. 2092-2094), to advise the public of the proposed changes to Rules 12-18.001 (Authorization for Compensation), 12-18.004 (Submission of Information and Claims for Compensation), and 12-18.008 (Compensation for Vending Machine Violations), F.A.C., and to provide that, if requested, a rule hearing would be held on May 27, 2015. No timely request was received by the agency, and no hearing was held.

Written comments were received from the staff of the Joint Administrative Procedures Committee dated May 12, 2015. The comments requested (1) additional support for the Department's inclusion of the prepaid wireless E911 fee in the list of fees and taxes eligible for the Compensation for Tax Information Program (the "Program") administered by the Department under section 213.30, F.S., and (2) that the Department add additional language to Rule 12-18.008 regarding the use and protection of social security numbers.

As to the first comment, the Department believes that the prepaid wireless E911 fee qualifies for inclusion in the Program. The statutory provision in section 365.172, F.S., which governs the prepaid wireless E911 fee, states that the fee is to be administered and enforced as though it is in Chapter 212, F.S. Chapter 212, F.S., is specifically included in the list of taxes and fees eligible for the Program in 213.05, F.S. However, at this time, the Department has

withdrawn the prepaid wireless E911 fee from the list of fees and taxes eligible for the Program to allow for additional review and consideration. The removal of the prepaid wireless E911 fee from both the rule and from Form DR-55, Application for Compensation for Tax Information, was published in a Notice of Change in the May 29, 2015, edition of the Florida Administrative Register (Vol. 41, No. 104, p. 2471).

The requested privacy notice regarding the use and protection of social security numbers was also added as a new subparagraph (5)(a)5. to Rule 12-18.008, F.A.C., in the same Notice of Change.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULES 12-18.001, 12-18.004, 12-18.008

12-18.001 Authorization for Compensation

(1)(a) No change.

(b) The Department administers, regulates, controls, and collects the following:

1. Communications services tax;
2. Corporate income tax;
3. Estate tax;
4. Documentary stamp tax;
5. Fuel taxes on motor fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes;
6. Government leasehold intangible personal property tax;
7. Gross receipts tax on dry-cleaning;
8. Gross receipts tax on natural gas, manufactured gas, or electricity;
9. Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;
10. Intangible personal property tax;
11. Local option convention development tax, tourist development tax, and tourist impact tax when the imposing local government has not elected to self-administer the tax;
12. Miami-Dade County lake belt mitigation and water treatment upgrade fees;

13. Motor vehicle warranty fees;

14. Pollutant taxes;

15. Registration as a secondhand dealer, secondary metals recycler, or a mail-in secondhand precious metal dealer;

16.~~15.~~ Rental car surcharge;

17.~~16.~~ Sales and use tax and local option discretionary sales surtaxes;

18.~~17.~~ Severance taxes, fees, and surcharges on gas and sulfur production, oil production, and solid mineral severance; and

19.~~18.~~ Solid waste fees, including the new tire fee and the new or remanufactured lead-acid battery fee.

(2) A payment of \$100 is also authorized for any person who provides information to the Department which results in the identification and registration of a taxpayer who is not in compliance with the registration requirements ~~for taxes~~ administered by the Department, and who conducts business from a permanent fixed location, is engaged in a bona fide taxable activity, and is found by the Department to have an unpaid tax liability.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History—New 6-21-88, Amended 11-14-91, 9-14-93, 10-19-99, 6-1-09, 1-25-12, _____.

12-18.004 Submission of Information and Claims for Compensation

(1) Information relating to violations of the Florida revenue laws should be submitted to the Tax Violations and Rewards Process~~Process Manager, Refunds and Distribution Process, or the Process Manager's designee~~. Information must be submitted in writing. Correspondence should be directed to the Florida Department of Revenue, Tax Violations and Rewards – General Tax Administration, P. O. Box 6417, Tallahassee, Florida 32314-6417, or to any Department of

Revenue Service Center. If the information is submitted in person, the name and official title of the Department of Revenue employee to whom it is submitted and the date on which it is submitted must be included in the formal claim for reward. (See Rule 12-18.008, F.A.C., for information on reporting violations regarding vending machines.)

(2) No change.

(3)(a) The Department designates Form DR-55, Application for Compensation for Tax Information, as the form to be used by claimants for this purpose. Form DR-55, Application for Compensation for Tax Information (R. ~~___01/12~~, Effective ~~___01/12~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-___00811), is hereby incorporated, by reference, in this rule.

(b) Copies of this form may be obtained, without cost, through one or more of the following methods: 1) downloading the form from the Department's Internet site at <http://www.myflorida.com/dor/forms>; or, 2) calling the Department at 1(800) 352-~~92733674~~; or, 3) visiting any local Department of Revenue Service Center; or 4) writing the Florida Department of Revenue, Tax Violations and Rewards-General Tax Administration, P O Box 6417, Tallahassee, FL 32314-6417 ~~Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112~~. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).
Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 92.525(2), 119.071(5), 213.30 FS. History—New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09, 6-28-10, 1-25-12 ____.

12-18.008 Compensation for Vending Machine Violations

(1) through (3) No change.

(4) Eligible persons desiring to file a claim for compensation may report violations regarding a vending machine by calling toll free number 1(800)FL-AWARD (1(800) 352-9273) or (850) 717-6978, email (taxviolations@dor.state.fl.us), or by writing the Florida Department of Revenue, Tax Violations – General Tax Administration, P. O. Box 64175439, Tallahassee, Florida 32314-64175439. The use of the toll free number or email is encouraged, since the applicant’s priority for the claim for compensation will be established by the date and time the Department receives the information specified under subsection (5).

(5)(a) All claims for a reward relating to an operator’s failure to affix the required notice must include the following information:

1. Name, address, social security number, and telephone number of applicant; and
2. Type and/or description of the vending machine (e.g., brand name on machine or type of merchandise vended); and
3. Location of the machine(s) (e.g., name of business, street address, and approximate location inside the building); and
4. The date the violation was discovered.

5. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. Social security numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. Collection of an individual’s social security number is authorized under state and federal law. Visit the Department’s Internet site at www.myflorida.com/dor and select “Privacy Notice” for more information regarding the state

and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

(b) No change.

(6) through (7) No change.

Rulemaking Authority 212.0515(7), 213.06(1), 213.30(1) FS. Law Implemented 212.0515, 213.30 FS. History-New 5-11-92, Amended 10-19-99, 6-1-09, 5-9-13, ____.



Application for Compensation for Tax Information

**DR-55
R. 07/15**

Rule 12-18.004
Florida Administrative Code
Effective 07/15

DOR Control Number

Statement of Eligibility

I certify that:

- I am 18 years of age or older and am applying for compensation in accordance with section 213.30, Florida Statutes, and Chapter 12-18, Florida Administrative Code.
- I, as an individual, as an officer of a corporation, or as a partner in a partnership, did not come into possession of information relating to a tax violation while employed with the Florida Department of Revenue or as an employee of any other state or federal agency. The Department will accept such information; however, no compensation will be paid if monies are collected as a result of information collected from someone employed with the Florida Department of Revenue or as an employee of any other state or federal agency.
- I understand that no information regarding the case may be disclosed to me, except the amounts of any monies collected as a result of my information.
- I understand that the referenced taxpayer has the right to obtain information from the Florida Department of Revenue that identifies me.

Mr. Mrs. Ms. Other _____

Name of Applicant

FEIN or Social Security Number (SSN)

Mailing Address

Phone Number

_____ City	_____ County	_____ State	_____ ZIP
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Under penalties of perjury, I declare that I have read the foregoing Statement of Eligibility and that the facts stated in it are true.

Signature of Applicant

Title

Date

Notice

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at www.myflorida.com/dor and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Section 213.30, Florida Statutes, authorizes the Executive Director of the Department of Revenue to compensate persons who provide information leading to the registration of a noncompliant taxpayer, the collection of taxes, penalties, and interest with respect to the following taxes:

- Communications services tax
- Corporate income tax
- Estate tax
- Documentary stamp tax
- Fuel taxes on motor fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes
- Government leasehold intangible personal property tax
- Gross receipts tax on dry-cleaning
- Gross receipts tax on natural gas, manufactured gas, or electricity
- Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department
- Intangible personal property tax
- Local option convention development tax, tourist development tax, and tourist impact tax when the imposing local government has not elected to self-administer the tax
- Miami-Dade County lake belt mitigation and water treatment plant upgrade fees
- Motor vehicle warranty fees
- Pollutant taxes
- Registration as a secondhand dealer, secondary metals recycler, or a mail-in secondhand precious metals dealer
- Rental car surcharge
- Sales and use tax and local option discretionary sales surtaxes
- Severance taxes, fees, and surcharges on gas and sulfur production, oil production, and solid mineral severance; and
- Solid waste fees, including the new tire fee and the new or remanufactured lead-acid battery fee

The receipt of this information places the Department under no obligation to pursue the case based on this information. The Department will determine whether an investigation or audit is a wise use of the public funds under the particular circumstances.

For general tax information, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday-Friday, excluding holidays, at 800-352-3671.

To mail this completed application use:

Florida Department of Revenue
General Tax Administration
Compensation for Tax Information
PO Box 6417
Tallahassee FL 32314-6417

You may also fax your Application to 850-410-2526.

For questions relating to the Compensation for Tax Information Program, call 800-FL-AWARD (800-352-9273 in Florida only) or 850-717-6978.

Noncompliant Taxpayer Information

Please complete the following information about the noncompliant taxpayer you are reporting.

Business Information			
Name of Taxpayer Who Committed Tax Violation _____			
Doing Business As (D/B/A) _____			
Business Location _____			
City _____	County _____	State _____	ZIP _____
Mailing Address (if different) _____			
City _____	County _____	State _____	ZIP _____
How Long in Business _____		Date or Period of Violation _____	
Type of Tax _____		Type of Business _____	
FEIN _____		SSN _____	
Sales and Use Tax Certificate Number _____			

Banking Information			
Business Bank Name _____			
Bank Address _____			
City _____	County _____	State _____	ZIP _____
Primary Business Account Number _____			

Description
Summary of Violation (attach additional pages if necessary) _____

ATTACHMENT 4



FLORIDA

Executive
Director
Marshall Stranburg

June 23, 2015

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Monica Russell, Director of Cabinet Affairs
Kristin Olson, Deputy Director of Cabinet Affairs

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Erica Atalla, Senior Cabinet Aide

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative 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: Marshall Stranburg, Executive Director

FROM: Danielle Scoggins, Director of Legislative and Cabinet Services

SUBJECT: Requesting Approval to File Notices of Proposed Rules
Portability (Rules 12D-8.0065 and 12D-16.002, F.A.C.)

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 the approval of publication of the Notices of Proposed Rules for the following proposed rules.

PORTABILITY

Why are the proposed rules necessary?

Creating new Rule 12D-8.0065 (Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications). This proposed new rule (which replaces Emergency Rule 12DER14-03) implements the provisions of Section 5 of Chapter 2007-339, Laws of Florida, Section 3 of Chapter 2008-173, Laws of Florida, and Section 5 of Chapter 2012-193, Laws of Florida, relating to the transfer of the homestead assessment limitation difference (portability).

Amending Rule 12D-16.002, F.A.C. (Index to Forms). The proposed amendments to this rule are necessary to adopt new Form DR-501TS (Designation of Ownership Share and Abandoned Homestead), which supports the procedures in proposed new Rule 12D-8.0065.

What do the proposed rules do? Proposed new Rule 12D-8.0065 (Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denials; Late Applications) implements statutory provisions by:

- Establishing procedures for the transfer of any homestead assessment limitation difference (portability).
- Providing procedures for spouses to designate their respective shares of the homestead assessment difference when they abandon a homestead property so they can transfer their designated shares under certain circumstances.
- Adopting forms to apply for portability and to designate ownership shares of the homestead assessment difference.
- Providing instructions to property appraisers about how to handle late “portability” applications and denials of these applications.

The proposed amendments to Rule 12D-16.002 (Index to Forms), F.A.C., adopt new Form DR-501TS (Designation of Ownership Shares of Abandoned Homestead). The property owner files the completed Form DR-501TS with the previous and new property appraisers. The Department is creating this form to support the procedures in proposed new Rule 12D-8.0065. This form was adopted by Emergency Rule 12DER14-03 (which took effect June 6, 2014 and will be due for renewal December 6, 2015).

Were comments received from external parties? Yes.

The first Notices of Rule Development for this proposed new rule (and new Form DR-501TS) were published in the February 2, 2015 edition of the F.A.R. (Vol. 41, No. 21, pp. 571 and 573). A workshop was held on February 24, 2015, and several comments were received:

- A suggestion that a denial notice must be sent to the taxpayer by July 1st only if the taxpayer timely filed to transfer the assessment limitation difference – *DOR made this change in paragraphs (10)(b) and (11)(a) of the rule.*
- A suggestion that the words “and resided” be removed from subparagraph(2)(b)2. – *DOR replaced these words with the word “qualified” in the rule.*
- A suggestion that the last sentence “Form DR-501T is submitted as an attachment to Form DR-501” be removed from paragraph (3)(a) – *DOR did not agree.*
- A suggestion that the words “on the date” be replaced by “as of January 1 of the year” in subparagraph (5)(b)3. – *DOR did not agree.*
- A suggestion that subparagraph (5)(b)3. be revised to say “Include a copy of form DR-501TS with the Form 501T” – *DOR did not agree.*
- A suggestion that the word “may” be changed to “shall” in the third line of paragraph (11)(b) – *DOR agreed and added the words “otherwise qualified” in the rule.*
- A suggestion that the rule address an upgrade in homestead when the property is under construction for more than 2 years . . . The 2 year port may not be enough for new construction – *DOR did not agree (appears to require a legislative change).*
- A suggestion that the word “spouse” or “spouses” be substituted for the phrase “husband and wife” throughout the proposed rule – *DOR agreed.*
- A suggestion that the wording of subparagraph (5)(b)2. is confusing regarding how to calculate the share of the assessment limitation difference that can be “ported” – *DOR agreed and changed the rule provision to clarify what “share” means.*
- A suggestion regarding new Form DR-501TS to remove the requirement in the second full paragraph to attach a copy of the Form DR-501T to the homestead application – *DOR did not agree.*
- A suggestion regarding new Form DR-501TS to remove the words “At the time . . .” and add “As of January 1 of the year in which . . .” – *DOR did not agree.*
- A suggestion regarding new Form DR-501TS to review the phrase “husband and wife” wherever it appears, and consider wording to handle same-sex marriage – *DOR agreed.*

Notices for second rule development workshops were published in the May 4, 2015 edition of the F.A.R. (Vol. 41, No. 86, pp. 2063 and 2067), and the workshops were held on May 19, 2015. No comments to change this proposed new rule or form were received.

Attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summaries of the workshops and hearings
- Rule text

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
CREATING RULE 12D-8.0065

SUMMARY OF PROPOSED RULE

Proposed new Rule 12D-8.0065, F.A.C., (Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement Required; Denial; Late Applications) implements statutory provisions that: establish procedures for the transfer of homestead assessment limitation difference (portability); provide necessary forms to apply for portability; allow spouses to designate their respective shares of the homestead assessment difference when they abandon a homestead property so they can transfer their designated shares under certain circumstances; and, provide instructions to property appraisers about how to handle late “Portability” applications and denials of these applications.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of adopting this proposed new rule (which replaces Emergency Rule 12DER14-03) is to implement the provisions of Section 5 of Chapter 2007-339, Laws of Florida, Section 3 of Chapter 2008-173, Laws of Florida, and Section 5 of Ch. 2012-193, Laws of Florida.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD FEBRUARY 24, 2015

A Notice of Rule Development for proposed new Rule 12D-8.0065 was published in the Florida Administrative Register (F.A.R.) on February 2, 2015 (Vol. 41, No. 21, p. 571). A rule development workshop was held on February 24, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were submitted to the Department before the first workshop, and several more comments were presented at the workshop. The major changes based on comments received to the originally published proposed new rule include:

- Changing the phrase “husband and wife” to “spouses” (throughout the proposed rule).
- Changing the phrase “applied for, received the exemption, and resided on a previous homestead” to “qualified for and received the exemption” (subparagraph (2)(b)2. of the proposed rule).
- Clarifying the explanation of how to calculate the share of the homestead assessment difference for joint tenancy with right of survivorship and for spouses (subparagraph (5)(b)2. of the proposed rule).
- Clarifying that the property appraiser’s notice to a taxpayer that the information they submitted from the previous property appraiser is insufficient must be sent by the new property appraiser by July 1 when the application is timely filed (subsection (10)(b) of the proposed rule).

- Making mandatory, instead of permissive, the granting of a transfer of a homestead assessment difference by the new property appraiser once the previous property appraiser supplies information showing the taxpayer is qualified “if the new property appraiser determines the taxpayer is otherwise qualified” (paragraph (11)(b) of the proposed rule).

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD MAY 19, 2015

A second Notice of Rule Development for proposed new Rule 12D-8.0065 was published in the F.A.R. on May 4, 2015 (Vol. 41, No. 86, p. 2063). A second rule development workshop was held on May 19, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. No new comments were received for this workshop.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE
ASSESSMENT ROLL PREPARATION AND APPROVAL
CREATING RULE 12D-8.0065

12D-8.0065 Transfer of Homestead Assessment Difference; “Portability”; Sworn Statement
Required; Denials; Late Applications.

(1) For purposes of this rule, the following definitions apply.

(a) The “previous property appraiser” means the property appraiser in the county where the taxpayer’s previous homestead property was located.

(b) The “new property appraiser” means the property appraiser in the county where the taxpayer’s new homestead is located.

(c) The “previous homestead” means the homestead which the assessment difference is being transferred from.

(d) The “new homestead” means the homestead which the assessment difference is being transferred to.

(e) “Assessment difference” means the difference between assessed value and just value attributable to Section 193.155, F.S.

(2) Section 193.155(8), F.S., provides the procedures for the transfer of the homestead assessment difference to a new homestead, within stated limits, when a previous homestead is abandoned. The amount of the assessment difference is transferred as a reduction to the just

value of the interest owned by persons that qualify and receive homestead exemption on a new homestead.

(a) This rule sets limits and requirements consistent with Section 193.155(8), F.S. A person may apply for the transfer of an assessment difference from a previous homestead property to a new homestead property if:

1. The person received a homestead exemption on the previous property on January 1 of one of the last two years before establishing the new homestead; and,

2. The previous property was abandoned as a homestead after that January 1; and,

3. The previous property was, or will be, reassessed at just value or assessed under Section 193.155(8), F.S., as of January 1 of the year after the year in which the abandonment occurred subject to Subsections 193.155(8) and 193.155(3), F.S; and

4. The person establishes a new homestead on the property by January 1 of the year they are applying for the transfer.

(b) Under Section 193.155(8), F.S., the transfer is only available from a prior homestead for which a person previously received a homestead exemption. For these rules:

1. If spouses owned and both permanently resided on a previous homestead, each is considered to have received the homestead exemption, even if only one of them applied for the homestead exemption on the previous homestead.

2. For joint tenants with rights of survivorship and for tenants in common, those who qualified for and received the exemption on a previous homestead are considered to have received the exemption.

(3)(a) To apply for portability, the person must file Form DR-501T, Transfer of Homestead Assessment Difference, (incorporated by reference in Rule 12D-16.002, F.A.C.), including a

sworn statement, by March 1. Form DR-501T is submitted as an attachment to Form DR-501, Original Application for Ad Valorem Tax Exemption, (incorporated by reference in Rule 12D-16.002, F.A.C.).

(b) If the person meets the qualifications and wants to designate the ownership share of the assessment difference to be attributed to him or her as spouses for transfer to the new homestead, he or she must also file a copy of Form DR-501TS, Designation of Ownership Shares of Abandoned Homestead (incorporated by reference in Rule 12D-16.002, F.A.C.) that was already filed with the previous property appraiser as described in subsection (5).

(4) Within the limitations for multiple owners in subsection (5), the total which may be transferred is limited as follows:

(a) Upsizing - When the just value of the new homestead equals or is greater than the just value of the previous homestead, the maximum amount that can be transferred is \$500,000.

(b) Downsizing - When the just value of the new homestead is less than the just value of the previous homestead, the maximum amount that can be transferred is \$500,000. Within that limit, the amount must be the same proportion of the new homestead's just value as the proportion of the assessment difference was of the previous homestead's just value.

(5)(a) Transferring without splitting or joining – When two or more persons jointly abandon a single previous homestead and jointly establish a new homestead, the provisions for splitting and joining below do not apply if no additional persons are part of either homestead. The maximum amount that can be transferred is \$500,000.

(b) Splitting - When two or more people who previously shared a homestead abandon that homestead and establish separate homesteads, the maximum total amount that can be transferred is \$500,000. Within that limit, each person who received a homestead exemption and is eligible

to transfer an amount is limited to a share of the previous homestead's difference between assessed value and just value. The shares of the persons that received the homestead exemption cannot total more than 100 percent.

1. For tenants in common, this share is the difference between just value and assessed value for the tenant's proportionate interest in the property. This is the just value of the tenant's interest minus the assessed value of the tenant's interest.

2. For joint tenancy with right of survivorship and for spouses, the share of the homestead assessment difference is the difference between the just value and the assessed value of the owner's share of the homestead portion of the property. This is the difference between the just value and the assessed value of the homestead portion of the property, divided by the number of owners that received the exemption, unless another interest share is on the title. In that case, the portion of the amount that may be transferred is the difference between just value and assessed value for the owner's stated share of the homestead portion of the property.

3. Subparagraphs 1. and 2. do not apply if spouses abandon jointly titled property and designate their respective ownership shares by completing and filing Form DR-501TS. When a complete and valid Form DR-501TS is filed as provided in this subparagraph, the designated ownership shares are irrevocable.

If spouses abandon jointly titled property and want to designate their respective ownership shares they must:

- a. Be married to each other on the date the jointly titled property is abandoned.
- b. Each execute the sworn statement designating the person's ownership share on Form DR-501TS.
- c. File a complete and valid Form DR-501TS with the previous property appraiser before

either person applies for portability on Form DR-501T with the new property appraiser.

d. Include a copy of Form DR-501TS with the homestead exemption application filed with the new property appraiser as described in subsection (3).

4. Except when a complete and valid designation Form DR-501TS is filed, the shares of the assessment difference cannot be sold, transferred, or pledged to any taxpayer. For example, if spouses divorce and both abandon the homestead, they each take their share of the assessment difference with them. The property appraiser cannot accept a stipulation otherwise.

(c) Joining – When two or more people, some of whom previously owned separate homesteads and received a homestead exemption, join together to qualify for a new homestead, the maximum amount that can be transferred is \$500,000. Within that limit, the amount that can be transferred is limited to the highest difference between just value and assessed value from any of the persons’ previous homesteads.

(6) Abandonment.

(a) To transfer an assessment difference, a homestead owner must abandon the homestead before January 1 of the year the new application is made.

(b) In the case of joint tenants with right of survivorship, if only one owner moved and the other stayed in the original homestead, the homestead would not be abandoned. The person who moved could not transfer any assessment difference.

(c) To receive an assessment reduction under Section 193.155(8), F.S., a person may abandon his or her homestead even though it remains his or her primary residence by providing written notification to the property appraiser of the county where the homestead is located. This notification must be delivered before or at the same time as the timely filing of a new application for homestead exemption on the property. This abandonment will result in reassessment at just

value as provided in subparagraph (2)(a)3. of this rule.

(7) Only the difference between assessed value and just value attributable to Section 193.155, F.S., can be transferred.

(a) If a property has both the homestead exemption and an agricultural classification, a person cannot transfer the difference that results from an agricultural classification.

(b) If a homeowner has a homestead and is receiving a reduction in assessment for living quarters for parents or grandparents under Section 193.703, F.S., the reduction is not included in the transfer. When calculating the amount to be transferred, the amount of that reduction must be added back into the assessed value before calculating the difference.

(8) Procedures for property appraiser:

(a) If the previous homestead was in a different county than the new homestead, the new property appraiser must transmit a copy of the completed Form DR-501T with a completed Form DR-501 to the previous property appraiser. If the previous homesteads of applicants applying for transfer were in more than one county, each applicant from a different county must fill out a separate Form DR-501T.

1. The previous property appraiser must complete Form DR-501RVSH, Certificate for Transfer of Homestead Assessment Difference (incorporated by reference in Rule 12D-16.002, F.A.C.). By April 1 or within two weeks after receiving Form DR-501T, whichever is later, the previous property appraiser must send this form to the new property appraiser. As part of the information returned on Form DR-501RVSH, the previous property appraiser must certify that the amount transferred is part of a previous homestead that has been or will be reassessed at just value as of January 1 of the year after the year in which the abandonment occurred as described in subparagraph (2)(a)3. of this rule.

2. Based on the information provided on Form DR-501RVSH from the previous property appraiser, the new property appraiser calculates the amount that may be transferred and applies this amount to the January 1 assessment of the new homestead for the year for which application is made.

(b) If the transfer is from the same county as the new homestead, the property appraiser retains Form DR-501T. Form DR-501RVSH is not required. For a person that applied on time for the transfer of assessment difference, the property appraiser updates the ownership share information using the share methodology in this rule.

(c) The new property appraiser must record the following in the assessment roll submitted to the Department according to Section 193.1142, F.S., for the year the transfer is made to the homestead parcel:

1. Flag for current year assessment difference transfer;

2. Number of owners among whom the previous assessment difference was split. Enter 1 if previous difference was not split;

3. Assessment difference value transferred;

4. County number of previous homestead;

5. Parcel ID of previous homestead;

6. Year from which assessment difference value was transferred;

(d) Property appraisers that have information sharing agreements with the Department are authorized to share confidential tax information with each other under Section 195.084, F.S., including social security numbers and linked information on Forms DR-501, DR-501T, and DR-501RVSH.

(9)(a) The transfer of an assessment difference is not final until all values on the assessment

roll on which the transfer is based are final. If the values are final after the procedures in these rules are exercised, the property appraiser(s) must make appropriate corrections and send a corrected assessment notice. Any values that are in administrative or judicial review must be noticed to the tribunal or court for accelerated hearing and resolution so that the intent of Section 193.155(8), F.S. may be fulfilled.

(b) This rule does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead property.

(10) Additional provisions.

(a) If the information from the previous property appraiser is provided after the procedures in this section are exercised, the new property appraiser must make appropriate corrections and send a corrected assessment notice.

(b) The new property appraiser must promptly notify a taxpayer if the information received or available is insufficient to identify the previous homestead and the transferable amount. For a timely filed application, this notice must be sent by July 1.

(c) If the previous property appraiser supplies enough information to the new property appraiser, the information is considered timely if provided in time to include it on the notice of proposed property taxes sent under Sections 194.011 and 200.065(1), F.S.

(d) If the new property appraiser has not received enough information to identify the previous homestead and the transferable amount in time to include it on the notice of proposed property taxes, the taxpayer may file a petition with the value adjustment board in the county of the new homestead.

(11) Denials.

(a) If the applicant is not qualified for transfer of any assessment difference, the new property

appraiser must send Form DR-490PORT, Notice of Denial of Transfer of Homestead Assessment Difference, (incorporated by reference in Rule 12D-16.002, F.A.C.) to the applicant by July 1 and include the reasons for the denial.

(b) Any property appraiser who sent a notice of denial by July 1 because he or she did not receive sufficient information to identify the previous homestead and the amount which is transferable, must grant the transfer after receiving information from the previous property appraiser showing the taxpayer was qualified, if the new property appraiser determines the taxpayer is otherwise qualified. If a petition was filed based on a timely application for the transfer of an assessment difference, the value adjustment board shall refund the taxpayer the petition filing fee.

(c) Petitions of denials may be filed with the value adjustment board as provided in Rule 12D-9.028, F.A.C.

(12) Late applications.

(a) Any person qualified to have property assessed under Section 193.155(8), F.S., who fails to file for a new homestead on time in the first year following eligibility may file in a subsequent year. The assessment reduction must be applied to assessed value in the year the transfer is first approved. A refund may not be given for previous years.

(b) Any person who is qualified to have his or her property assessed under Section 193.155(8), F.S., who fails to file an application by March 1, may file an application for assessment under that subsection and, under Section 194.011(3), F.S., may file a petition with the value adjustment board requesting the assessment be granted. The petition may be filed at any time during the taxable year by the 25th day following the mailing of the notice by the property appraiser as provided in Section 194.011(1), F.S. In spite of Section 194.013, F.S., the person

must pay a nonrefundable fee of \$15 when filing the petition, as required by paragraph (j) of Section 193.155(8), F.S. After reviewing the petition, the property appraiser or the value adjustment board may grant the assessment under Section 193.155(8), F.S., if the property appraiser or value adjustment board find the person is qualified and demonstrates particular extenuating circumstances to warrant granting the assessment.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 192.047, 193.114, 193.1142, 193.155, 193.461, 193.703, 194.011, 194.013, 195.084, 200.065 FS. History—New xx-xx-xx.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to adopt proposed new Form DR-501TS (Designation of Ownership Share and Abandoned Homestead) which is incorporated by reference in proposed new Rule 12D-8.0065 to support the procedures in the rule. The form was adopted in Emergency Rule 12DER14-03 on June 6, 2014 (which expires on December 6, 2015). This form is filed with the property appraiser and allows spouses to designate their respective shares of the homestead assessment difference when they abandon a homestead property so they can transfer their designated shares under certain circumstances.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to implement the portability provisions of Section 5 of Chapter 2007-339, Laws of Florida, Section 3 of Chapter 2008-173, Laws of Florida, and Section 5 of Ch. 2012-193, Laws of Florida.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD FEBRUARY 24, 2015

A Notice of Rule Development for the proposed amendments to Rule 12D-16.002, F.A.C., was published in the Florida Administrative Weekly (F.A.R.) on February 2, 2015 (Vol. 41, No. 21, p. 573). A rule development workshop was held on February 24, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were submitted to the Department before the workshop, and several more comments were presented at the workshop. The major changes to the form were based on comments received and include:

- Changing the terms “husband” and “wife” to “spouse 1” and “spouse 2.”
- Adding the title Transfer of Homestead Assessment Difference after citing to Form DR-501T.
- Clarifying that the Designation form should be attached to the DR-501T.

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD MAY 19, 2015

A second Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., was published in the F.A.R. on May 4, 2015 (Vol. 41, No. 86, p. 2067). A second rule development workshop was held on May 19, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. No new comments were received for this workshop.

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 used by the Department of Revenue. A copy of these forms may be obtained from the Department's website at <http://dor.myflorida.com/dor/>, or by writing to: Director, 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 39(i)	No change.
(39)(j)	<u>DR-501TS</u>	<u>Designation of Ownership Shares of Abandoned Homestead</u> <u>xx/xx</u>
	(n. <u>xx/xx</u>)	
(40)(a)	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, 196.121, 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, xx-xx-xx.



DESIGNATION OF OWNERSHIP SHARES OF ABANDONED HOMESTEAD

DR-501TS
N. xx/xx
Rule 12D-16.002, F.A.C.
Eff. xx/xx

Section 193.155(8), Florida Statutes

File this form if you and your spouse (or former spouse) are current or former joint owners of qualifying property and want to designate shares of the homestead assessment difference. The designated shares can transfer to each of your new homesteads when you each apply for the homestead exemption on your properties.

Before either of you submits a Form DR-501T, **Transfer of Homestead Assessment Difference**, for a new homestead, submit this form to the property appraiser in the county where the abandoned homestead is located. If you apply for a new homestead exemption and want to transfer your designated share of the homestead assessment difference, attach a copy of this statement to your **completed Form DR-501T** in the county where the new homestead is located. Percentages must total 100 percent.

Abandoned Homestead			
County		Address	
Parcel ID			
Date abandoned			
Spouse 1 name as it appears on the joint title	Designated % ownership	Spouse 2 name as it appears on the joint title	Designated % ownership

At the time the homestead was abandoned, we were married and jointly owned this property.

We designate the percentages above to each owner for transferring the homestead assessment difference when that owner establishes a new homestead.

We understand that when we file this designation with the property appraiser, it is irrevocable.

I swear that the information above, including ownership and percentages, is true and correct. Spouse 1 signature: _____	I swear that the information above, including ownership and percentages, is true and correct. Spouse 2 signature: _____
State of Florida County of _____	State of Florida County of _____
This instrument was sworn to and subscribed before me this date, _____, by _____ <small style="margin-left: 150px;">print name</small> who is personally known to me or who has produced _____ as identification.	This instrument was sworn to and subscribed before me this date, _____, by _____ <small style="margin-left: 150px;">print name</small> who is personally known to me or who has produced _____ as identification.
Notary public seal	Notary public seal
Notary public signature	Notary public signature