## AGENDA
FLORIDA DEPARTMENT OF REVENUE
Meeting Materials Available on the web at:
http://dor.myflorida.com/dor/opengovt/meetings.html

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

June 23, 2015

Contacts:  
Danielle Scoggins, Director of Legislative and Cabinet Services  
(850) 617-8324  
MaryAnn Murphy, Executive Asst. II  
(850) 717-7138

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<td>1.</td>
<td>Respectfully request approval of the minutes of the May 5, 2015, Cabinet meeting.</td>
<td>(ATTACHMENT 1) RECOMMEND APPROVAL</td>
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<td>2.</td>
<td>Respectfully request adoption of and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, the following rules: Rental Car Surcharge and Solid Waste Fees (Rules 12A-12.004, 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C.)</td>
<td>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.)</td>
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9:00 A.M.  
LL-03, The Capitol  
Tallahassee, Florida
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
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
COURT REPORTER and
NOTARY PUBLIC

C & N REPORTERS
POST OFFICE BOX 3093
TALLAHASSEE, FLORIDA 32315
(850) 697-8314
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C&N Reporters
DEPARTMENT OF REVENUE

GOVERNOR SCOTT: Now, I would like to recognize Marshall Stranburg with the Department of Revenue.

Good morning.

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

We have three items on our agenda this morning.

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

GOVERNOR SCOTT: Is there a motion on the item?

ATTORNEY GENERAL BONDI: So moved.

GOVERNOR SCOTT: Is there a second?

COMMISSIONER ATWATER: Second.

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

EXECUTIVE DIRECTOR MARSHALL STRANBURG: Thank you. Our second item is we respectfully request approval and authority to publish of proposed rule in the Florida Administrative Register for the following rules: Rules concerning the rental car surcharge and solid waste fees, delegation of authority, scholarship
funding organizations, sales and use tax registration
and the Compensation Tax Information Program.

GOVERNOR SCOTT: Is there a motion on the item?
ATTORNEY GENERAL BONDI: So moved.
GOVERNOR SCOTT: Is there a second?
COMMISSIONER ATWATER: Second.
GOVERNOR SCOTT: Any comments or objections?

Hearing none, the motion carries.

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

GOVERNOR SCOTT: Is there a motion on the item?
CHIEF FINANCIAL OFFICER ATWATER: So moved.
GOVERNOR SCOTT: Is there a second?
ATTORNEY GENERAL BONDI: Second.
GOVERNOR SCOTT: Any comments or objections?

Hearing none, the motion carries. Thank you, Marshall.

EXECUTIVE DIRECTOR MARSHALL STRANBURG: Thank you.
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GOVERNOR SCOTT: Now we'll do the Department of Revenue's. So do you want to just -- we'll go to the CFO's recommendation.

EXECUTIVE DIRECTOR STRANBURG: Good afternoon.

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

EXECUTIVE DIRECTOR STRANBURG: Good afternoon.

Yes.

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

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

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

And then Item Number 4 in our packet is the CFO's proposed weighting system as you've talked about with the prior two agencies where, again, he
picked up our 11 proposed measures that we had put forth at the last Cabinet meeting, assigned them values, and weighted them.

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

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

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

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

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

GOVERNOR SCOTT: And, Marshall, do you want to -- first off, do you have any issues with any of the objectives that the CFO had?
EXECUTIVE DIRECTOR STRANBURG: The
11 measures, no, we have no objection with those.

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

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

CFO ATWATER: Governor, could I ask a
question?

GOVERNOR SCOTT: Yeah, CFO.

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

How do you -- could you tell me, Marshall, how
the behavior of your leadership impacts Number 1's
performance?
EXECUTIVE DIRECTOR STRANBURG: Again,
Number 1 -- and actually, also, we can talk about
Number 2 as well.

CFO ATWATER: Yeah, exactly.

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

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

Secondly, you know, another thing that we also
look at is, you know, are we doing things in our
rules and, more importantly, in our statutes that
are making it easier for taxpayers to comply?
For example, you know, what we did a handful of
years ago was we had situations where we had
businesses that were seasonal businesses in our
state. If they were filing their sales tax returns
as they were supposed to under the law at that time
on a monthly basis, we had a lot of them who were
not having to file returns, they were making no sales. Sometimes they were inadvertently forgetting to send in the return. Well, we would show them as being delinquent, as being late.

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

CFO ATWATER: Yeah, I get -- and I think that's part of leadership. That you would do periodically to bring to the Governor, bring to the Legislature, hey, this could help improve things. But I feel like your -- this is like you want to -- you're taking credit for whether the tide comes in. You know, it's going to happen unless you -- if you can point to things that you all are doing day in and day out that are improving the turnaround time and the deadline meeting of people all across the
state that don't know you, don't know any of us, they're measuring you on that.

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

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

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

CFO ATWATER: Governor, I might just suggest that if we just -- I'm okay to move ahead, but I would just put them at low weights for a year and see how it looks. And so maybe when we come to weighting, I may suggest those be five and fives and Number 1 and 2 and --
EXECUTIVE DIRECTOR STRANBURG: Or,
alternatively, CFO, we could even live with,
you know, we can report those to you for a year.
We could take them out of the scoring, report them
to you for a year, they would be information; and
if you'd like to add them in next year --

CFO ATWATER: I like that better.

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

CFO ATWATER: I like that better.

GOVERNOR SCOTT: So Number 1 will just be
data?

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

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

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

CFO ATWATER: Just data.

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

As you know, we're the legal service provider
and we're under contract with DOR with child
support. We've had some issues, and this is what I
would like to add in as data that I'm requesting,
I'd like to add that you'll focus on and will
ensure that all counties in Florida reach the
proposed percentage of support collected on IV-D
cases using the best practices.

   EXECUTIVE DIRECTOR STRANBURG: Okay.
   ATTORNEY GENERAL BONDI: Do you not
understand?
   EXECUTIVE DIRECTOR STRANBURG: No, could you
say that one more time? I want to make sure I
understand it.
   ATTORNEY GENERAL BONDI: This is just -- we
moved 1 and 2 to data, and this is important for me
because we have five -- we have three regions,
multiple counties, where we go in and handle the
child support collection and we've had some issues.
   We've had -- I mean I'm going to be straight
up. We've had calls that your office hasn't been
responsive. I know that happens with every agency.
But we have to step up and get involved with these
spillover calls and we shouldn't have to be doing
that, but we are because these are important cases.
And, again, we have three major regions, one right
here in Tallahassee, so --
GOVERNOR SCOTT: So we'll add that as data.

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

GOVERNOR SCOTT: Sure.

EXECUTIVE DIRECTOR STRANBURG: So you want --

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

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

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

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

ATTORNEY GENERAL BONDI: Right, I have Broward, which is multiple counties; I have Sarasota, which is multiple counties; and I have Tallahassee, which includes six counties, so that's
a lot.

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

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

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

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

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

EXECUTIVE DIRECTOR STRANBURG: Best practices,
right.

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

EXECUTIVE DIRECTOR STRANBURG: Yes, uh-huh.

ATTORNEY GENERAL BONDI: Thank you.

EXECUTIVE DIRECTOR STRANBURG: Okay.

GOVERNOR SCOTT: Thanks. All right?

ATTORNEY GENERAL BONDI: Thank you.

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

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

GOVERNOR SCOTT: Sure. Absolutely.

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

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

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

There are two ranked at 15, Number 3 and
Number 4. Is there one of those that you would prefer to drop to 10%? And then that should get us to 80? Is one more important to you than the other?

CFO ATWATER: Marshall, is --

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

ATTORNEY GENERAL BOND: I'm sorry, knock --

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

ATTORNEY GENERAL BOND: So you'd rather knock 3 to 10%?

EXECUTIVE DIRECTOR STRANBURG: Yeah.

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

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

ATTORNEY GENERAL BOND: Right.

GOVERNOR SCOTT: Right.

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

All right. Would anybody like to make --

COMMISSIONER PUTNAM: Move it.

GOVERNOR SCOTT: Is there a second?

ATTORNEY GENERAL BONDI: Second.

GOVERNOR SCOTT: Any objections or comments?

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

GOVERNOR SCOTT: Data, and along --

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

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

ATTORNEY GENERAL BONDI: Thanks.

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

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

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

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

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

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


EXECUTIVE DIRECTOR STRANBURG: Thank you.

* * * * *
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.
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.____.
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.
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 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 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)(c) 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.
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.

No change.

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.

No change.

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.

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).

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<td>Instructions for DR-15SW Solid Waste and Surcharge Returns (R. 01/15 01/14)</td>
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<td>(4) DR-15SWS</td>
<td>Schedule of Rental Car Surcharge by County</td>
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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,
Complete back of return FIRST!

You may file and pay the gross receipts tax on dry-cleaning/laundering, 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

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

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
**Dry-Cleaning Gross Receipts**

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<tr>
<td>A. Dry-Cleaning Gross Receipts</td>
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<tr>
<td>B. Less Exempt Receipts</td>
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<tr>
<td>C. Taxable Gross Receipts</td>
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</tr>
</tbody>
</table>

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
3. Lead-Acid Battery Fees Due
4. Rental Car Surcharge Due
5. Total Amount Due -
   Bring amount to Line 5 on front of return.

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

Signature of Taxpayer   Date   Telephone #
Signature of Preparer   Date   Telephone #

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If the 20th falls on a Saturday, Sunday, 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.**

**Penalty and Interest:** If you are late filing your return or paying the taxes, fees, and surcharges due, add a late penalty of 10% of the net amount due, but no less than $50. If your payment is late, you owe interest on the net amount 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.
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.

**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.
Instructions for DR-15SW Solid Waste and Surcharge Returns

Use this return to Report:

- Dry-Cleaning Gross Receipts Tax Due
- New Tire Fees Due
- Lead-Acid Battery Fees Due
- Rental Car Surcharge Due

Use the correct tax return for each reporting period.

Front of Return

DR-15SW
R. 01/15

Use this box if you transmitted your payment electronically. (Avoid making errors by filing and paying electronically.)

Mailing address on tax return
Return envelopes with windows (see page 2)

www.myflorida.com/dor
Complete Back of Return FIRST!

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

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

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

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

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

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

**Report the Surcharge by County (DR-15SWS Schedule):**
Florida law requires dealers to report the rental car surcharge by the county where the lessee picks up the passenger motor vehicle. If you have multiple business locations at which you lease or rent motor vehicles designed to accommodate less than nine passengers, you must have a separate Certificate of Registration for each business location and report the rental car surcharge due for that business location.

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

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

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

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

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

**Complete the back of the return first.**

### Dry-Cleaning Gross Receipts

**A: Dry-Cleaning Gross Receipts**

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

**B: Less Exempt Receipts**

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

**C: Taxable Gross Receipts**

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

**Line 1 Dry-Cleaning Gross Receipts Tax Due**

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts \( \times .02 \)) and enter the dry-cleaning gross receipts tax due on Line 1.
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
Florida law requires dealers to report rental car surcharge by the county where the surcharge is “attributed.” This is defined as the county where the lessee picks up the for-hire passenger motor vehicle for lease or rental.

- Enter, **by county**, the rental car surcharge attributed to each Florida county.
- Add up all the county surcharge amounts to provide the **Total Rental Car Surcharge**.
- Enter this total amount on the bottom of the schedule (Form DR-15SWS).
- Bring that same total from the bottom of the schedule and enter it on **Line 4** on the back of your (DR-15SW) tax return.

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**Total Rental Car Surcharge** (Carry to Form DR-15SW, Line 4)
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.
12-3.007 Delegation of Authority.

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

(l)1. No change.

2. To approve conclusive written closing agreements resulting in a reduction in tax of $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), 495.095, 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 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.
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) 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).

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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)

Business Name:  
Federal Employer Identification Number (FEIN):

Business Address:  

City:  
State:  
ZIP:

Contact Person Name:  
Telephone Number:  
Email Address:

Applying for (select one):

☐ Contribution to nonprofit scholarship-funding organization
   Enter the nonprofit scholarship-funding organization to which the contribution will be made. A separate application is required for each organization:  

☐ Credit Carryforward – Original confirmation number:  

Total amount of planned contribution or credit carryforward: $  

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

$__________ Corporate Income Tax  
   Beginning Date of Tax Year:  
   Ending Date of Tax Year:  

$__________ Insurance Premium Tax  
   (For the current Calendar Year)  

$__________ Excise Tax on Malt Beverages  
   For the Fiscal Year beginning July 1,  
   Malt Beverage License Number:  

$__________ Excise Tax on Wine Beverages  
   For the Fiscal Year beginning July 1,  
   Wine Beverage License Number:  

$__________ Excise Tax on Liquor Beverages  
   For the Fiscal Year beginning July 1,  
   Liquor Beverage License Number:  

$__________ Sales and Use Tax due from a Direct Pay Permit Holder  
   For the Fiscal Year beginning July 1,  
   Sales Tax Certificate Number:  

$__________ Tax on Oil Production  
   For the Fiscal Year beginning July 1,  

$__________ Tax on Gas Production  
   For the Fiscal Year beginning July 1,  

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

Parent corporation’s FEIN:  

I understand that section (s.) 1002.395(5)(b)2., Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval 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](http://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),
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/](http://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.

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.

Example 5 – 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.

An unused credit cannot be carried forward more than 5 years.

Example 6 – 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.

An unused credit cannot be carried forward more than 5 years.
Florida Tax Credit Scholarship Program
Notice of Intent to Transfer a Tax Credit

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**

<table>
<thead>
<tr>
<th>Business Name:</th>
<th>Federal Employer Identification Number (FEIN):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td>Contact Person Name:</td>
<td>Telephone Number:</td>
</tr>
</tbody>
</table>

If the transferor is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name: Parent FEIN:

Florida Tax Credit Scholarship Program:
- Corporate Income Tax
- Insurance Premium Tax
- Tax on Oil Production
- Tax on Gas Production
- 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):

**Tax Credit Allocation and Tax Credit Information:**

<table>
<thead>
<tr>
<th>Original Tax Credit Allocation</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Credit Allocation Confirmation Number</td>
<td>$</td>
</tr>
<tr>
<td>Tax Year or State Fiscal Year Approved to Make a Contribution</td>
<td>$</td>
</tr>
<tr>
<td>Amount Claimed</td>
<td>$</td>
</tr>
<tr>
<td>Tax Year or Month/Year Claimed</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Approved Carryforward Amounts</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount of Approved Tax Credit Carryforward</td>
<td>$</td>
</tr>
<tr>
<td>Carryforward Confirmation Number</td>
<td>$</td>
</tr>
<tr>
<td>Carryforward Amount Claimed</td>
<td>$</td>
</tr>
<tr>
<td>Tax Year or Month/Year Carryforward Claimed</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Prior Transfers</th>
<th>$</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Previously Transferred</td>
<td>$</td>
</tr>
<tr>
<td>Unused Amount</td>
<td>$</td>
</tr>
</tbody>
</table>

**Amount to be Transferred:** $

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

<table>
<thead>
<tr>
<th>Business Name:</th>
<th>Federal Employer Identification Number (FEIN):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
<tr>
<td>Contact Person Name:</td>
<td>Telephone Number:</td>
</tr>
</tbody>
</table>

If the transferee is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name: Parent FEIN:
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

Printed Name of Authorized Officer

Title

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.

References: Section 1002.395(5)(d), Florida Statutes; Rule Chapter 12-29, Florida Administrative Code
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.
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:
<table>
<thead>
<tr>
<th>Due dates of installments</th>
<th>(1st)</th>
<th>(2nd)</th>
<th>(3rd)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</td>
<td>4/15/2014</td>
<td>6/15/2014</td>
<td>10/15/2014</td>
</tr>
<tr>
<td>(a) Prior year exception amount</td>
<td>16,000.00</td>
<td>32,000.00</td>
<td>48,000.00</td>
</tr>
<tr>
<td>(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.</td>
<td>27% of tax 21,600.00</td>
<td>54% of tax 43,200.00</td>
<td>81% of tax 64,800.00</td>
</tr>
<tr>
<td>(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)</td>
<td>0.00</td>
<td>0.00</td>
<td>17,000.00</td>
</tr>
<tr>
<td>Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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:

<table>
<thead>
<tr>
<th>Due dates of installments</th>
<th>(1st)</th>
<th>(2nd)</th>
<th>(3rd)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</td>
<td>20,000.00</td>
<td>40,000.00</td>
<td>60,000.00</td>
</tr>
<tr>
<td>(a) Prior year exception amount</td>
<td>27% of tax</td>
<td>54% of tax</td>
<td>81% of tax</td>
</tr>
<tr>
<td>(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.</td>
<td>10,000.00</td>
<td>20,000.00</td>
<td>30,000.00</td>
</tr>
<tr>
<td>(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)</td>
<td>17,000.00</td>
<td>34,000.00</td>
<td>51,000.00</td>
</tr>
</tbody>
</table>
Installment meets prior year exception? To answer

| Yes, Current year must equal or exceed Prior year (c). | Yes | Yes | Yes |

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.

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.
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:
<table>
<thead>
<tr>
<th>Due dates of installments</th>
<th>(1st)</th>
<th>(2nd)</th>
<th>(3rd)</th>
<th>(4th)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated</td>
<td>16,000.00</td>
<td>32,000.00</td>
<td>48,000.00</td>
<td>64,000.00</td>
</tr>
<tr>
<td>(a) Prior year exception: Tax on prior year's income using current year's rates</td>
<td>25% of tax</td>
<td>50% of tax</td>
<td>75% of tax</td>
<td>100% of tax</td>
</tr>
<tr>
<td>20,000.00</td>
<td>40,000.00</td>
<td>60,000.00</td>
<td>80,000.00</td>
<td></td>
</tr>
<tr>
<td>(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.</td>
<td>0.00</td>
<td>0.00</td>
<td>15,000.00</td>
<td>15,000.00</td>
</tr>
<tr>
<td>(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)</td>
<td>20,000.00</td>
<td>40,000.00</td>
<td>45,000.00</td>
<td>65,000.00</td>
</tr>
<tr>
<td>Installment meets prior year</td>
<td>No</td>
<td>No</td>
<td>Yes</td>
<td>No</td>
</tr>
</tbody>
</table>
exception? To answer Yes, Current year must equal or exceed Prior year (c).

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:

<table>
<thead>
<tr>
<th>Due dates of installments</th>
<th>(1st)</th>
<th>(2nd)</th>
<th>(3rd)</th>
<th>(4th)</th>
</tr>
</thead>
<tbody>
<tr>
<td>4/30/2015</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>6/30/2015</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9/30/2015</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12/31/2015</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated

| 10,000.00 | 20,000.00 | 30,000.00 | 40,000.00 |

(a) Prior year exception: Tax on prior year's income using current year's rates

<table>
<thead>
<tr>
<th>25% of tax</th>
<th>50% of tax</th>
<th>75% of tax</th>
<th>100% of tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>20,000.00</td>
<td>40,000.00</td>
<td>60,000.00</td>
<td>80,000.00</td>
</tr>
</tbody>
</table>

(b) Cumulative donations made on or before the installment date

| 10,000.00 | 20,000.00 | 30,000.00 | 40,000.00 |

3
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.

<table>
<thead>
<tr>
<th></th>
<th>10,000.00</th>
<th>20,000.00</th>
<th>30,000.00</th>
<th>40,000.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>(c)</td>
<td>The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>10,000.00</td>
<td>20,000.00</td>
<td>30,000.00</td>
<td>40,000.00</td>
</tr>
<tr>
<td></td>
<td>Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
<td>Yes</td>
</tr>
</tbody>
</table>

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_____.

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.
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
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
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 From 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.


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.


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.

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), (14), (12), (13), (14), (15).
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.


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.


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

(2) through 36 No change.


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
Publications Manager Publications Department
Data Interchange Standards Association (DISA)
333 John Carlyle Street, Suite 600, Alexandria, VA 22314
Phone: 703-548-7005 Fax: 703-548-5738
Email: publications@disa.org

FTA Uniformity Guide
Motor Fuel Tax Section, Uniformity Project
Federation of Tax Administrators (FTA)
444 N. Capitol St. NW, Washington, DC 20001
Contact: Cindy Anders – Robb
Phone: (307) 632-4144 Fax (307) 632-3234
Email: cindy.anders-robb@taxadmin.org

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/](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 3 - X12 Attribute and Separator Conventions

## Attributes

<table>
<thead>
<tr>
<th>Attribute</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Data Element Type</td>
<td><strong>Nn – Numeric</strong></td>
</tr>
<tr>
<td></td>
<td><strong>R – Decimal (Real)</strong></td>
</tr>
<tr>
<td>ID – Identifier</td>
<td>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.</td>
</tr>
<tr>
<td>AN – String</td>
<td>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.</td>
</tr>
<tr>
<td>DT – Date</td>
<td>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).</td>
</tr>
<tr>
<td>TM – Time</td>
<td>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).</td>
</tr>
</tbody>
</table>

## Requirement Designator

<table>
<thead>
<tr>
<th>Requirement Designator</th>
<th>Definition</th>
</tr>
</thead>
<tbody>
<tr>
<td>M – Mandatory data element</td>
<td>This element is required to appear in the segment.</td>
</tr>
<tr>
<td>O – Optional data element</td>
<td>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.</td>
</tr>
<tr>
<td>X – Relational data element</td>
<td>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.</td>
</tr>
</tbody>
</table>

## Data Element Length

| 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

| Semantic Note 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

<table>
<thead>
<tr>
<th>Type</th>
<th>ASCII Value</th>
<th>EBCDIC Value</th>
<th>Character</th>
<th>Character Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repetition Separator</td>
<td>7C</td>
<td>4F</td>
<td></td>
<td>Pipe</td>
</tr>
<tr>
<td>Segment Terminator</td>
<td>5C</td>
<td>E0</td>
<td>\</td>
<td>Back Slash</td>
</tr>
<tr>
<td>Element Separator</td>
<td>7E</td>
<td>A1</td>
<td>~</td>
<td>Tilde</td>
</tr>
<tr>
<td>Sub-element Separator</td>
<td>5E</td>
<td>5F</td>
<td>^</td>
<td>Caret</td>
</tr>
<tr>
<td>Padding Character</td>
<td>20</td>
<td>40</td>
<td>Space</td>
<td>Space</td>
</tr>
</tbody>
</table>
Chapter 4 - X12 EDI Envelope

Envelope Flows

- ISA  Interchange Control Header

- GS  Functional Group Header

- GS - 820 Transaction Set (ACH Payment)  Max 1

820 details are defined in this guide.

- GS  Functional Group Header

- GS - 813 Transaction Set (Combined Reporting)  Max >1

813 details are defined in this guide.

- GS  Functional Group Header

- GS - 826 Transaction Set (Tax Information Exchange)  Max 1

826 details are defined in this guide.

- GS  Functional Group Header

- GS - 151 Transaction Set (Electronic Filing of Tax Return Data Acknowledgement)  Max 1

151 details are defined in this guide.

- GS  Functional Group Header

- GS - 997 Transaction Set (Functional Acknowledgement)  Max 1

997 details are defined in this guide.

- GS  Functional Group Header

- IEA  Interchange Control Trailer
## EDI 813 Mapping

### Key:
- **Not Used**: no data to transmit

### Syntax Notes
- Notes defined by X12 Standards

### FTA Notes
- Notes defined by FTA Uniformity

### FL Notes
- Notes defined by Florida Department of Revenue.

### 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.

### Interchange Control Header Description

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem. Ref #</th>
<th>Sub-Ele Ref#</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ISA01</td>
<td>I01</td>
<td>M</td>
<td>Authorization Information Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2 “00” = No Authorization Information Present (No Meaningful Information In Isa02)</td>
<td></td>
</tr>
<tr>
<td>ISA02</td>
<td>I02</td>
<td>M</td>
<td>Authorization Information</td>
<td>AN</td>
<td>10</td>
<td>10 Spaces</td>
<td></td>
</tr>
<tr>
<td>ISA03</td>
<td>I03</td>
<td>M</td>
<td>Security Information Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2 “00” = No Security Information Present (No Meaningful Information In ISA 04)</td>
<td></td>
</tr>
<tr>
<td>ISA04</td>
<td>I04</td>
<td>M</td>
<td>Security Information</td>
<td>AN</td>
<td>10</td>
<td>10 Spaces</td>
<td></td>
</tr>
<tr>
<td>ISA05</td>
<td>I05</td>
<td>M</td>
<td>Interchange ID Qualifier</td>
<td>ID</td>
<td>2</td>
<td>32” = Employer’s Identification Number</td>
<td></td>
</tr>
<tr>
<td>ISA06</td>
<td>I06</td>
<td>M</td>
<td>Interchange Sender ID</td>
<td>AN</td>
<td>15</td>
<td>15 Fuel License Number (FEIN)</td>
<td></td>
</tr>
<tr>
<td>ISA07</td>
<td>I07</td>
<td>M</td>
<td>Interchange ID Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2 “ZZ” = Mutually defined identifier follows</td>
<td></td>
</tr>
<tr>
<td>ISA08</td>
<td>I08</td>
<td>M</td>
<td>Interchange Receiver ID</td>
<td>AN</td>
<td>15</td>
<td>15 See note “FL0096&quot;</td>
<td></td>
</tr>
<tr>
<td>ISA09</td>
<td>I09</td>
<td>M</td>
<td>Interchange Date</td>
<td>DT</td>
<td>6</td>
<td>6 “YYMMDD” = Date Of The Interchange</td>
<td></td>
</tr>
<tr>
<td>ISA10</td>
<td>I05</td>
<td>M</td>
<td>Interchange Time</td>
<td>TM</td>
<td>4</td>
<td>4 “HHMM” = Time Of The Interchange</td>
<td></td>
</tr>
<tr>
<td>ISA11</td>
<td>I65</td>
<td>M</td>
<td>Repetition Separator</td>
<td>1</td>
<td>1</td>
<td>“</td>
<td>” = EBCDIC - 4F HEX ASCII - 7C HEX</td>
</tr>
<tr>
<td>ISA12</td>
<td>I11</td>
<td>M</td>
<td>Interchange Control Version Number</td>
<td>ID</td>
<td>5</td>
<td>5 “00403”</td>
<td></td>
</tr>
<tr>
<td>ISA13</td>
<td>I12</td>
<td>M</td>
<td>Interchange Control Number</td>
<td>N0</td>
<td>9</td>
<td>9 The interchange control number that you assign.</td>
<td></td>
</tr>
<tr>
<td>ISA14</td>
<td>I13</td>
<td>M</td>
<td>Acknowledgment Requested</td>
<td>ID</td>
<td>1</td>
<td>1 “0” = No Acknowledgment Required “1” = Acknowledgment Required</td>
<td></td>
</tr>
<tr>
<td>ISA15</td>
<td>I14</td>
<td>M</td>
<td>Usage Indicator</td>
<td>ID</td>
<td>1</td>
<td>1 “P” = Production Data “T” = Test Data</td>
<td></td>
</tr>
<tr>
<td>ISA16</td>
<td>I15</td>
<td>M</td>
<td>Component Sub-Element Separator</td>
<td>1</td>
<td>1</td>
<td>“~” = EBCDIC – 5F HEX ASCII – 5E HEX</td>
<td></td>
</tr>
</tbody>
</table>

**ISA-00~ ~00~ ~32-590000032 ~ZZ- FL0096 ~070518-1045-|~00403-000000001-0-F-^\**

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

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem. Ref #</th>
<th>Sub-Ele Ref#</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>GS01</td>
<td>479</td>
<td>M</td>
<td>Functional Identifier Code</td>
<td>ID</td>
<td>2</td>
<td>2 “TF” for 813 Transaction Set “FA” for 997 Transaction Set</td>
<td></td>
</tr>
<tr>
<td>GS02</td>
<td>142</td>
<td>M</td>
<td>Application Sender’s Code</td>
<td>AN</td>
<td>9</td>
<td>9 Fuel License Number (FEIN)</td>
<td></td>
</tr>
<tr>
<td>GS03</td>
<td>124</td>
<td>M</td>
<td>Application Receiver’s Code</td>
<td>AN</td>
<td>2</td>
<td>15 “8504145792”</td>
<td></td>
</tr>
<tr>
<td>GS04</td>
<td>373</td>
<td>M/Z</td>
<td>Date</td>
<td>DT</td>
<td>8</td>
<td>8 “CCYYMMDD” = Date</td>
<td></td>
</tr>
<tr>
<td>GS05</td>
<td>337</td>
<td>M/Z</td>
<td>Time</td>
<td>TM</td>
<td>4</td>
<td>8 “HHMMSSDD” = Time</td>
<td></td>
</tr>
<tr>
<td>GS06</td>
<td>28</td>
<td>M/Z</td>
<td>Group Control Number</td>
<td>N0</td>
<td>1</td>
<td>9 Assigned number originated and maintained by the sender.</td>
<td></td>
</tr>
<tr>
<td>GS07</td>
<td>455</td>
<td>M</td>
<td>Responsible Agency Code</td>
<td>ID</td>
<td>1</td>
<td>2 “X” = ASC X12</td>
<td></td>
</tr>
<tr>
<td>GS08</td>
<td>480</td>
<td>M</td>
<td>Version/ Release / Industry Identifier Code</td>
<td>AN</td>
<td>1</td>
<td>12 “004030”</td>
<td></td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Ele Ref#</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>GE01</td>
<td>97</td>
<td>M</td>
<td>N0</td>
<td>Number Of Transaction Sets Included</td>
<td>1</td>
<td>6</td>
<td>Count of transaction sets within this GS/GE.</td>
</tr>
<tr>
<td>GE02</td>
<td>28</td>
<td>M/Z</td>
<td>N0</td>
<td>Group Control Number</td>
<td>1</td>
<td>9</td>
<td>Must equal GS06</td>
</tr>
</tbody>
</table>

### Syntax Notes:
- None

### FTA Note:
- None

## Interchange Control Trailer Description

### Interchange Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Ele Ref#</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IEA01</td>
<td>I16</td>
<td>M</td>
<td>N0</td>
<td>Number Of Included Functional Groups</td>
<td>1</td>
<td>5</td>
<td>Count of Function Groups Within This ISA/IEA.</td>
</tr>
<tr>
<td>IEA02</td>
<td>I12</td>
<td>M</td>
<td>N0</td>
<td>Interchange Control Number</td>
<td>9</td>
<td>9</td>
<td>Must equal ISA13</td>
</tr>
</tbody>
</table>

### 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

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

<table>
<thead>
<tr>
<th>NOTE</th>
<th>POS.NO.</th>
<th>SEG ID</th>
<th>NAME</th>
<th>REQ DES</th>
<th>MAX USE</th>
<th>LOOP REPEAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td>ST</td>
<td>Transaction Set Header</td>
<td>M</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0200</td>
<td>BTI</td>
<td>Beginning Tax Information</td>
<td>M</td>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0300</td>
<td>DTM</td>
<td>DateTime Reference</td>
<td>M</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>0400</td>
<td>TIA</td>
<td>Tax Information and Amount</td>
<td>O</td>
<td>1000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0420</td>
<td>REF</td>
<td>Reference Identification</td>
<td>O</td>
<td>10</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0450</td>
<td>TRN</td>
<td>Trace</td>
<td>O</td>
<td>1000</td>
<td></td>
</tr>
<tr>
<td></td>
<td>0470</td>
<td>BPS</td>
<td>Beginning Segment for Payment Order/Remittance Advice</td>
<td>O</td>
<td>1000</td>
<td></td>
</tr>
</tbody>
</table>

#### LOOP ID - N1

-  N 0500  N1 Name | O 1
-  N 0600  N2 Additional Name Information | O 2
-  N 0700  N8 Individual Name Structure Components | O 10
-  N 0800  N3 Address Information | O 2
-  N 0900  N4 Geographic Location | O 1
-  N 1000 PER Administrative Communications Contact | O 2

### Table 2

<table>
<thead>
<tr>
<th>NOTE</th>
<th>POS.NO.</th>
<th>SEG ID</th>
<th>NAME</th>
<th>REQ DES</th>
<th>MAX USE</th>
<th>LOOP REPEAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td>TFS</td>
<td>Tax Form</td>
<td>O</td>
<td>1</td>
<td>100000</td>
<td></td>
</tr>
<tr>
<td>0200</td>
<td>REF</td>
<td>Reference Identification</td>
<td>O</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0300</td>
<td>DTM</td>
<td>DateTime Reference</td>
<td>O</td>
<td>10</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0400</td>
<td>MSG</td>
<td>Message Text</td>
<td>O</td>
<td>1000</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### LOOP ID - N1

-  N 0500  N1 Name | O 1
-  N 0600  N2 Additional Name Information | O 2
-  N 0700  N8 Individual Name Structure Components | O 10
-  N 0800  N3 Address Information | O 2
-  N 0900  N4 Geographic Location | O 1

#### LOOP ID - TIA

-  N 0920  TIA Tax Information and Amount | O 1
-  N 0940  DTM DateTime Reference | O 10
-  N 0960  MSG Message Text | O 1000

#### LOOP ID - FGS

-  N 1000  FGS Form Group | O 1
-  N 1100  REF Reference Identification | O 10
-  N 1200  DTM DateTime Reference | O 10

#### LOOP ID - N1

-  N 1300  N1 Name | O 1

DECEMBER 1999

1
813 - TRANSACTION SET TABLES

<table>
<thead>
<tr>
<th>SE</th>
<th>NAME</th>
<th>REQUIRED</th>
<th>MAX USE</th>
<th>LOOP REPEAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>SE</td>
<td>Transaction Set Trailer</td>
<td>M</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

Table 3

<table>
<thead>
<tr>
<th>NOTE</th>
<th>POS NO</th>
<th>SEG ID</th>
<th>NAME</th>
<th>REQUIRED</th>
<th>MAX USE</th>
<th>LOOP REPEAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NOTES

1/19400 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.
1/20500 This N1 loop reflects names and addresses associated with the entire filing.
2/00250 This N1 loop reflects names and addresses associated with a particular tax form (TFS).
2/0200 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.
2/1300 At least one occurrence of the TIA segment must be present in the transaction set, either in Table 1 or Table 2.

Data Interchange Standards Association, Inc. (DISA)
### 813 Structure

#### Struck-out Text

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

#### Table 1

<table>
<thead>
<tr>
<th>Pos No</th>
<th>Uniform 813 Map</th>
<th>Header</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td>ST</td>
<td>Transaction Set Header</td>
</tr>
<tr>
<td>0200</td>
<td>BTI</td>
<td>Identify Tax Agency Information</td>
</tr>
<tr>
<td>0300</td>
<td>DTM</td>
<td>Tax Filing Period</td>
</tr>
<tr>
<td>0400</td>
<td>TIA</td>
<td>Version of Taxing Authority's Implementation Guide</td>
</tr>
<tr>
<td>0400</td>
<td>TIA</td>
<td>Confidential Information</td>
</tr>
<tr>
<td>0400</td>
<td>TIA</td>
<td>Total Net Reported</td>
</tr>
<tr>
<td>0430</td>
<td>REF</td>
<td>Sequence ID Number</td>
</tr>
<tr>
<td>0500</td>
<td>N1</td>
<td>Taxpayer Name Detail</td>
</tr>
<tr>
<td>0500</td>
<td>N2</td>
<td>Additional Taxpayer Name Detail</td>
</tr>
<tr>
<td>0800</td>
<td>N3</td>
<td>Address Detail</td>
</tr>
<tr>
<td>0900</td>
<td>N4</td>
<td>City, State, Zip Code Detail</td>
</tr>
<tr>
<td>1000</td>
<td>PER</td>
<td>General Contact Person</td>
</tr>
<tr>
<td>1000</td>
<td>PER</td>
<td>EDI Contact Person</td>
</tr>
<tr>
<td>0500</td>
<td>N1</td>
<td>Mailing Name Detail</td>
</tr>
<tr>
<td>0600</td>
<td>N2</td>
<td>Additional Mailing Name Detail</td>
</tr>
<tr>
<td>0800</td>
<td>N3</td>
<td>Mailing Address Detail</td>
</tr>
<tr>
<td>0900</td>
<td>N4</td>
<td>Mailing City, State, Zip Code Detail</td>
</tr>
</tbody>
</table>

#### Table 2

<table>
<thead>
<tr>
<th>Pos No</th>
<th>Uniform 813 Map</th>
<th>TOR</th>
<th>SDR</th>
<th>CCR</th>
<th>SUM</th>
<th>SCH</th>
</tr>
</thead>
<tbody>
<tr>
<td>0200</td>
<td>REF</td>
<td>Relationship to the Transaction</td>
<td>Relationship to the Transaction</td>
<td>Relationship to the Transaction</td>
<td>Relationship to the Transaction</td>
<td>Relationship to the Transaction</td>
</tr>
<tr>
<td>0200</td>
<td>REF</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
</tr>
<tr>
<td>0200</td>
<td>REF</td>
<td>No Activity</td>
<td>No Activity</td>
<td>No Activity</td>
<td>No Activity</td>
<td>No Activity</td>
</tr>
<tr>
<td>0300</td>
<td>DTM</td>
<td>Ending Inventory Date</td>
<td>Ending Inventory Date</td>
<td>No Activity</td>
<td>No Activity</td>
<td>No Activity</td>
</tr>
<tr>
<td>0500</td>
<td>N1</td>
<td>No Activity</td>
<td>No Activity</td>
<td>No Activity</td>
<td>No Activity</td>
<td>No Activity</td>
</tr>
<tr>
<td>0500</td>
<td>N1</td>
<td>Point of Origin</td>
<td>Seller Information</td>
<td>Position Holder Information</td>
<td>Carrier Information</td>
<td>Buyer/Consignee Information</td>
</tr>
<tr>
<td>0500</td>
<td>N1</td>
<td>Person Hiring Carrier (Consignor)</td>
<td>Carrier Information</td>
<td>Carrier Information</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0500</td>
<td>N1</td>
<td>Position Holder Information</td>
<td>Buyer/Consignee Information</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0500</td>
<td>N1</td>
<td>Point of Destination</td>
<td>Position Holder Information</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>0920</td>
<td>TIA</td>
<td>Physical Inventory</td>
<td>Physical Inventory</td>
<td>Physical Inventory</td>
<td>Physical Inventory</td>
<td>Physical Inventory</td>
</tr>
<tr>
<td>1000</td>
<td>FGS</td>
<td>Physical Inventory by Product</td>
<td>Physical Inventory by Product</td>
<td>Physical Inventory by Product</td>
<td>Physical Inventory by Product</td>
<td>Physical Inventory by Product</td>
</tr>
<tr>
<td>1000</td>
<td>REF</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
</tr>
<tr>
<td>1000</td>
<td>REF</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
<td>Sequence ID Number</td>
</tr>
<tr>
<td>1200</td>
<td>DTM</td>
<td>Bill of Lading Date</td>
<td>Bill of Lading Date</td>
<td>Bill of Lading Date</td>
<td>Bill of Lading Date</td>
<td>Bill of Lading Date</td>
</tr>
<tr>
<td>1800</td>
<td>TIA</td>
<td>Physical Inventory</td>
<td>Physical Inventory</td>
<td>Physical Inventory</td>
<td>Physical Inventory</td>
<td>Physical Inventory</td>
</tr>
<tr>
<td>1800</td>
<td>TIA</td>
<td>Information</td>
<td>Information</td>
<td>Information</td>
<td>Information</td>
<td>Information</td>
</tr>
<tr>
<td>1800</td>
<td>TIA</td>
<td>Bill of Lading Gross</td>
<td>Bill of Lading Gross</td>
<td>Bill of Lading Gross</td>
<td>Bill of Lading Gross</td>
<td>Bill of Lading Gross</td>
</tr>
<tr>
<td>1800</td>
<td>TIA</td>
<td>Penalty</td>
<td>Penalty</td>
<td>Penalty</td>
<td>Penalty</td>
<td>Penalty</td>
</tr>
</tbody>
</table>

#### Table 3

<table>
<thead>
<tr>
<th>Pos No</th>
<th>Uniform 813 Map</th>
<th>Trailer</th>
</tr>
</thead>
<tbody>
<tr>
<td>0100</td>
<td>SE</td>
<td>Transaction Set Trailer</td>
</tr>
</tbody>
</table>
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 Tax 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

- 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 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 Summary Data Max 100,000
  1100 REF Sequence Error ID Number
  1800 TIA Information
  1800 TIA Interest
  1800 TIA Penalty

- 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

813- Tax Information Exchange
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

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Ele Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ST01</td>
<td>143</td>
<td>M</td>
<td></td>
<td>Transaction Set Code</td>
<td>ID</td>
<td>3</td>
<td>3</td>
<td>Transaction Set Type “813”</td>
<td></td>
</tr>
<tr>
<td>ST02</td>
<td>329</td>
<td>M</td>
<td></td>
<td>Transaction Set Control Number</td>
<td>AN</td>
<td>4</td>
<td>9</td>
<td>Filer defined unique control number (same value as SE02)</td>
<td></td>
</tr>
<tr>
<td>ST03</td>
<td>1705</td>
<td>O/Z</td>
<td></td>
<td>Implementation Convention Reference</td>
<td>AN</td>
<td>1</td>
<td>5</td>
<td>Version of taxing authority’s implementation guide, (20071)</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Ele Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BTI01</td>
<td>128</td>
<td>M</td>
<td></td>
<td>Reference Number Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“T6” = Tax Filing</td>
<td></td>
</tr>
<tr>
<td>BTI02</td>
<td>127</td>
<td>M</td>
<td></td>
<td>Reference Number</td>
<td>AN</td>
<td>3</td>
<td>3</td>
<td>“050” = All Fuels Tax Filings</td>
<td></td>
</tr>
<tr>
<td>BTI03</td>
<td>66</td>
<td>M</td>
<td></td>
<td>ID Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“47” = Tax Authority</td>
<td></td>
</tr>
<tr>
<td>BTI04</td>
<td>67</td>
<td>M</td>
<td></td>
<td>ID Code</td>
<td>AN</td>
<td>2</td>
<td>20</td>
<td>“FLDOR”</td>
<td></td>
</tr>
<tr>
<td>BTI05</td>
<td>373</td>
<td>O</td>
<td></td>
<td>Transaction Create Date</td>
<td>DT</td>
<td>8</td>
<td>8</td>
<td>“CCYYMMDD” = Transmission Date</td>
<td></td>
</tr>
</tbody>
</table>

#### 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 BTI07 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.
- **“1S” = 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**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-El Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>C037</td>
<td>817</td>
<td>M</td>
<td>Tax Information Code</td>
<td>AN</td>
<td>4</td>
<td>4</td>
<td>“5001” = Total Net Reported</td>
<td></td>
</tr>
</tbody>
</table>

**TIA02 and TIA03 are not used.**

**TIA04**

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Quantity</td>
<td>R</td>
<td>1</td>
<td>15</td>
<td></td>
<td>Total Number of Net Gallons/Liters in Tax Filing</td>
</tr>
</tbody>
</table>

**TIA05**

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“GA” = Gallons</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-El Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DTM01</td>
<td>374</td>
<td>M</td>
<td>Date/Time Qualifier</td>
<td>ID</td>
<td>3</td>
<td>3</td>
<td>“194” = Tax Period End Date</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DTM02</td>
<td>373</td>
<td>X</td>
<td>Date</td>
<td>DT</td>
<td>8</td>
<td>8</td>
<td>“CCYYMMDD” = Tax Filing Period End</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DTM03 and DTM04 are not used.**

**DTM05**

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date-Time Period Format Qualifier</td>
<td>ID</td>
<td>3</td>
<td>3</td>
<td></td>
<td>“RD8” = Range of Dates</td>
</tr>
</tbody>
</table>

**DTM06**

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Date-Time Period</td>
<td>AN</td>
<td>17</td>
<td>17</td>
<td></td>
<td>“CCYYMMDD-CCYYMMDD” = Tax Filing Period Beginning and Ending Dates</td>
</tr>
</tbody>
</table>

**DTM~194~200**

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>90531</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-El Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>REF01</td>
<td>128</td>
<td>M</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“9V” = Payment Category (Type)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>REF02</td>
<td>127</td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>1</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Syntax Notes:**

- REF02 is required.

### Audit Control Number

**Reference Number Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-El Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>REF01</td>
<td>128</td>
<td>M</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“X9” = Internal Control Number</td>
<td></td>
<td></td>
</tr>
<tr>
<td>REF02</td>
<td>127</td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td>Audit Case Number – Must be 9 digits</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Syntax Notes:**

- REF02 is required.
**Payment Order Remittance Advice**

(Optional – Required when using a BPR Segment)

<table>
<thead>
<tr>
<th>Pos. No.</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Length</th>
<th>Field Description</th>
</tr>
</thead>
</table>
| BPR01    | Transaction Handling Code | ID | 1-2 | “I” = Remittance Detail (Filing Only)  
“D” = Make Payment Only  
“E” = Debit Advice with Remittance Detail |
| BPR02    | Monetary Amount | R | 1-15 | Amount of payment (999.99 - Explicit Decimal) |
| BPR03    | Credit/Debit Flag Code | ID | 1-1 | “D” = Debit |
| BPR04    | Payment Method Code | ID | 3-3 | “ACH” = Automated Clearing House |
| BPR05    | 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.

<table>
<thead>
<tr>
<th>Pos. No.</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Length</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BPR06</td>
<td>(ODFI) ID Number Qualifier</td>
<td>ID</td>
<td>2-2</td>
<td>“01” = ABA Transit Routing Number and Check Digits.</td>
</tr>
<tr>
<td>BPR07</td>
<td>(ODFI) Identification Number</td>
<td>AN</td>
<td>9-9</td>
<td>State’s Bank Routing and Transit Number</td>
</tr>
</tbody>
</table>
| BPR08    | (ODFI) Account Number Qualifier | ID | 1-3 | “DA” = Demand Deposit  
“SG” = Savings |
| BPR09    | (ODFI) Account Number | AN | 1-35 | State’s Bank Account to be Debited |
| BPR10    | Originating Company Identifier | AN | 10-10 | “7” followed by FEIN |
| BPR11    | Originating Company Supplemental Code | O | 9-9 | Florida agent = “BSWA” |
| BPR12    | (RDFI) ID Number Qualifier | ID | 2-2 | “01” = ABA Transit Routing Number |
| BPR13    | (RDFI) Identification Number | AN | 9-9 | Taxpayer’s Bank Routing and Transit Number |
| BPR14    | (RDFI) Account Number Qualifier | ID | 2-2 | “DA” = Demand Deposit  
“SG” = Savings |
| BPR15    | (RDFI) Account Number | AN | 1-35 | Taxpayer’s Bank Accounted to be Debited |
| BPR16    | Date | DT | 8-8 | Settlement effective date (CCYYMMDD) |
| BPR17    | Business Function Code | ID | 1-2 | “TAX” = Tax Payment |

**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 Segment**

<table>
<thead>
<tr>
<th>Pos. No.</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Length</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2-2</td>
<td>“TP” = Primary Taxpayer</td>
</tr>
<tr>
<td>N102</td>
<td>Name</td>
<td>AN</td>
<td>1-35</td>
<td>Taxpayer Name</td>
</tr>
</tbody>
</table>

**Syntax Notes:** N102 is required.

**FTA Note:** N101: Use “TP” for tax reporting, or “L9” for information reporting.
<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-El Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PER01</td>
<td>366</td>
<td>M</td>
<td>Contact Function Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>Contact Type Code: “CN” = General Contact “EA” = EDI Coordinator</td>
</tr>
<tr>
<td>PER02</td>
<td>93</td>
<td>O</td>
<td>Name</td>
<td>AN</td>
<td>1</td>
<td>35</td>
<td>Contact Name</td>
</tr>
<tr>
<td>PER03</td>
<td>365</td>
<td>X</td>
<td>Communications Number Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“TE” = Telephone Number</td>
</tr>
<tr>
<td>PER04</td>
<td>364</td>
<td>X</td>
<td>Communications Number</td>
<td>AN</td>
<td>10</td>
<td>14</td>
<td>Voice Telephone Number</td>
</tr>
<tr>
<td>PER05</td>
<td>365</td>
<td>X</td>
<td>Communications Number Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“FX” = FAX Number</td>
</tr>
<tr>
<td>PER06</td>
<td>364</td>
<td>X</td>
<td>Communications Number</td>
<td>AN</td>
<td>10</td>
<td>10</td>
<td>FAX Telephone Number</td>
</tr>
<tr>
<td>PER07</td>
<td>365</td>
<td>X</td>
<td>Communications Number Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“EM” = Electronic Mail</td>
</tr>
<tr>
<td>PER08</td>
<td>364</td>
<td>X</td>
<td>Communications Number</td>
<td>AN</td>
<td>1</td>
<td>50</td>
<td>E-mail Address</td>
</tr>
</tbody>
</table>

Syntax Notes: If either PER03 or PER04 is present, then the other is required. If either PER05 or PER06 is present, then the other is required. If either PER07 or PER08 is present, then the other is required.

FTA Note: None

FL Note: The following segments are required if the mailing address is different than the physical address.

End of Transaction Set Header
Transaction Set – Report Information

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

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

### Beginning of Report Tax Form Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TFS01</td>
<td>128</td>
<td></td>
<td>M</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>TFS02</td>
<td>127</td>
<td></td>
<td>M</td>
<td>Reference Identification</td>
<td>AN</td>
<td>1</td>
<td>6</td>
</tr>
</tbody>
</table>

**TFS03 and TFS04 Are not used**

<table>
<thead>
<tr>
<th>Field</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TFS05</td>
<td>ID Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>TFS06</td>
<td>ID Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
</tr>
</tbody>
</table>

**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.

### No Activity Reference Number Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>REF01</td>
<td>128</td>
<td></td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>REF02</td>
<td>127</td>
<td></td>
<td>X</td>
<td>Name</td>
<td>AN</td>
<td>1</td>
<td>1</td>
</tr>
</tbody>
</table>

**REF~BE~1**

Syntax Notes: REF02 is required.

FTA Note: If an account has no activity, this segment is required.

### Physical Inventory by Product Form Group Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FGS01</td>
<td>350</td>
<td></td>
<td>M</td>
<td>Assigned Identification</td>
<td>AN</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>FGS02</td>
<td>128</td>
<td></td>
<td>X</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
</tr>
<tr>
<td>FGS03</td>
<td>127</td>
<td></td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>3</td>
<td>3</td>
</tr>
</tbody>
</table>

**FGS~EI~PG~065**

Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.

FTA Note: FGS01 – Recommend BI only be used for first filing. Beginning inventory is the previous period’s ending inventory. FGS01 – GL - TIA04 is Positive for a gain and negative for a loss.

### Inventory Tax Information and Amount Segment

**Required if FGS is Used**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>817</td>
<td></td>
<td>M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

**TIA02 and TIA03 are not used.**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA04</td>
<td>380</td>
<td></td>
<td>X</td>
<td>Quantity</td>
<td>R</td>
<td>1</td>
<td>15</td>
</tr>
<tr>
<td>TIA05</td>
<td>355</td>
<td></td>
<td>M</td>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Summary Data Forms Group Segment</th>
<th>Pos. No. 1000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Element ID</td>
<td>Elem Ref. #</td>
</tr>
<tr>
<td>FGS01</td>
<td>350</td>
</tr>
<tr>
<td>Field Name</td>
<td>Field Status</td>
</tr>
<tr>
<td>Assigned Identification</td>
<td>M</td>
</tr>
<tr>
<td>Field Type</td>
<td>Length</td>
</tr>
<tr>
<td>AN</td>
<td>1</td>
</tr>
<tr>
<td>Field Description</td>
<td>“S” = Schedule Summary</td>
</tr>
</tbody>
</table>

Syntax Notes: None

FTA Notes: None

<table>
<thead>
<tr>
<th>Penalty Tax Information and Amount Segment</th>
<th>Pos. No. 1800</th>
</tr>
</thead>
<tbody>
<tr>
<td>Element ID</td>
<td>Elem Ref. #</td>
</tr>
<tr>
<td>TIA01</td>
<td>C037</td>
</tr>
<tr>
<td>Field Name</td>
<td>Field Status</td>
</tr>
<tr>
<td>Tax Information ID Number</td>
<td>M</td>
</tr>
<tr>
<td>Field Type</td>
<td>Length</td>
</tr>
<tr>
<td>AN</td>
<td>4</td>
</tr>
<tr>
<td>Field Description</td>
<td>“5009” = Penalty</td>
</tr>
</tbody>
</table>

Syntax Notes: TIA02 is required.

FTA Notes: None

End of FGS loop (Summary Data)
End of TFS loop (Summary Information)
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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TFS01</td>
<td>M</td>
<td>2</td>
<td>“T3” = Tax Schedule Code</td>
</tr>
<tr>
<td>TFS02</td>
<td>AN</td>
<td>6</td>
<td>Schedule Type Code</td>
</tr>
<tr>
<td>TFS03</td>
<td>X</td>
<td>2</td>
<td>“PG” = Product Group</td>
</tr>
<tr>
<td>TFS04</td>
<td>AN</td>
<td>3</td>
<td>Product Code</td>
</tr>
<tr>
<td>TFS05</td>
<td>ID</td>
<td>2</td>
<td>“94” = Mode</td>
</tr>
<tr>
<td>TFS06</td>
<td>AN</td>
<td>2</td>
<td>Transaction Type Mode Code</td>
</tr>
</tbody>
</table>

### Option 1

**Point of Origin**

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>ID</td>
<td>2</td>
<td>“OT” = Origin Terminal</td>
</tr>
<tr>
<td>N103</td>
<td>ID</td>
<td>2</td>
<td>“TC” = IRS Terminal Code</td>
</tr>
</tbody>
</table>

### Option 2

**Point of Origin**

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>ID</td>
<td>2</td>
<td>“SF” = Ship From</td>
</tr>
<tr>
<td>N102</td>
<td>AN</td>
<td>2</td>
<td>Reference Appendix E ( Non-U.S. use “ZZ”)</td>
</tr>
<tr>
<td>Element ID</td>
<td>Elem Ref. #</td>
<td>Sub-Ele Ref. #</td>
<td>Field Status</td>
</tr>
<tr>
<td>------------</td>
<td>-------------</td>
<td>----------------</td>
<td>--------------</td>
</tr>
<tr>
<td>N101</td>
<td>98</td>
<td></td>
<td>M</td>
</tr>
<tr>
<td>N102 is not used.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N103</td>
<td>66</td>
<td></td>
<td>X</td>
</tr>
<tr>
<td>N104</td>
<td>67</td>
<td></td>
<td>X</td>
</tr>
</tbody>
</table>

**Syntax Notes:** N103 and N104 are required.

**FTA Notes:** None

---

**Position Holder Information or Delivering Exchange Party Information**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td></td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“ON” = Position Holder</td>
</tr>
<tr>
<td>N102 is not used.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N103</td>
<td>66</td>
<td></td>
<td>X</td>
<td>Identification Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“24” = FEIN</td>
</tr>
<tr>
<td>N104</td>
<td>67</td>
<td></td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td></td>
<td>Position Holder’s FEIN</td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td></td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“CA” = Carrier Name</td>
</tr>
<tr>
<td>N102 is not used.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N103</td>
<td>66</td>
<td></td>
<td>X</td>
<td>Identification Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“24” = FEIN</td>
</tr>
<tr>
<td>N104</td>
<td>67</td>
<td></td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td></td>
<td>Carrier’s FEIN</td>
</tr>
</tbody>
</table>

**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

<table>
<thead>
<tr>
<th>Name Segment 8</th>
<th>(One of the three options is used)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Element ID</strong></td>
<td><strong>Elem Ref. #</strong></td>
</tr>
<tr>
<td>N101</td>
<td>98</td>
</tr>
</tbody>
</table>

**N102 is not used.**

<table>
<thead>
<tr>
<th>Field</th>
<th>Status</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N103</td>
<td>X</td>
<td>2</td>
<td>&quot;TC&quot; = IRS Terminal Code</td>
</tr>
<tr>
<td>N104</td>
<td>X</td>
<td>9</td>
<td>IRS Terminal Code (Code list is located at <a href="http://www.irs.gov/businesses/small/article/0,,id=180086,00.html">http://www.irs.gov/businesses/small/article/0,,id=180086,00.html</a> )</td>
</tr>
</tbody>
</table>

**Syntax Notes:** N103 and N104 are required.

**FTA Notes:** None

Option 2

### Point of Destination

<table>
<thead>
<tr>
<th>Name Segment 8</th>
<th>(One of the three options is used)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Element ID</strong></td>
<td><strong>Elem Ref. #</strong></td>
</tr>
<tr>
<td>N101</td>
<td>98</td>
</tr>
</tbody>
</table>

**N102 is not used.**

<table>
<thead>
<tr>
<th>Field</th>
<th>Status</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N102</td>
<td>X</td>
<td>2</td>
<td>Reference Appendix E (Non-U.S. use &quot;ZZ&quot;).</td>
</tr>
</tbody>
</table>

**Syntax Notes:** N102 is required.

**FTA Notes:** None

Option 3

### Point of Destination

<table>
<thead>
<tr>
<th>Name Segment 8</th>
<th>(One of the three options is used)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Element ID</strong></td>
<td><strong>Elem Ref. #</strong></td>
</tr>
<tr>
<td>N101</td>
<td>98</td>
</tr>
</tbody>
</table>

**N102 is not used.**

<table>
<thead>
<tr>
<th>Field</th>
<th>Status</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N103</td>
<td>X</td>
<td>2</td>
<td>&quot;FA&quot; = Facility Identification</td>
</tr>
<tr>
<td>N104</td>
<td>X</td>
<td>9</td>
<td>DEP Facility Number</td>
</tr>
</tbody>
</table>

**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**

**Forms Group Segment**

<table>
<thead>
<tr>
<th>Pos. No. 1000</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FGS01 350 M</td>
<td>Assigned Identification</td>
<td>AN</td>
<td>1 1</td>
<td>&quot;D&quot; = Schedule Detail</td>
</tr>
<tr>
<td>FGS02 128 X</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2 2</td>
<td>&quot;BM&quot; = Bill of Lading Number</td>
</tr>
<tr>
<td>FGS03 127 X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>1 10</td>
<td>Bill of Lading Number</td>
</tr>
</tbody>
</table>

Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.
FTA Notes: None

**Bill of Lading Date**

**Date/Time Reference Segment**

<table>
<thead>
<tr>
<th>Pos. No. 1200</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DTM01 374 M</td>
<td>Date/Time Qualifier</td>
<td>ID</td>
<td>3 3</td>
<td>&quot;095&quot; = Bill of Lading Date</td>
</tr>
<tr>
<td>DTM02 373 X</td>
<td>Date</td>
<td>DT</td>
<td>8 8</td>
<td>Bill of Lading Date (CCYYMMDD)</td>
</tr>
</tbody>
</table>

Syntax Notes: DTM02 is required.
FTA Notes: None

**Bill of Lading Net**

**Tax Information and Amount Segment**

<table>
<thead>
<tr>
<th>Pos. No. 1800</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01 817 M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4 4</td>
<td>“5005” = Net</td>
</tr>
<tr>
<td>TIA04 380 X</td>
<td>Quantity</td>
<td>R</td>
<td>1 15</td>
<td>99999 - Implied Decimal….Last digit is tenth (.1)</td>
</tr>
<tr>
<td>TIA05 355 M</td>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2 2</td>
<td>&quot;GA&quot; = Gallons</td>
</tr>
</tbody>
</table>

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**

<table>
<thead>
<tr>
<th>Pos. No. 1800</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01 817 M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4 4</td>
<td>“5006” = Gross</td>
</tr>
<tr>
<td>TIA04 380 X</td>
<td>Quantity</td>
<td>R</td>
<td>1 15</td>
<td>Quantity</td>
</tr>
<tr>
<td>TIA05 355 M</td>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2 2</td>
<td>&quot;GA&quot; = Gallons</td>
</tr>
</tbody>
</table>

Syntax Notes: TIA04 is required.
FTA Notes: If TIA05 is present, then TIA04 is required.

FTA Notes: None
### Bill of Lading Billed

#### Tax Information and Amount Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>847</td>
<td></td>
<td>M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4</td>
<td>4</td>
</tr>
</tbody>
</table>

\(=5007\) = Billed

11A02 and TIA03 are not used.

| TIA04      | 280         |                | X            | Quantity   | R          | 1      | 5          |

\n| TIA05      | 355         |                | M            | Unit of Measurement Code | ID        | 2      | 2          |

\(=GA\) = Gallons

\(\text{Syntax Notes:} \quad \text{TIA04 is required.} \quad \text{If TIA05 is present, then TIA04 is required.} \)

\(\text{FTA Notes:} \quad \text{None} \)

End of FGS loop for Individual shipments.
End of TFS loop for Schedule.

---

### Transaction Set Trailer Description

#### Transaction Set Trailer Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SE01</td>
<td>96</td>
<td></td>
<td>M</td>
<td>Number of Included Segments</td>
<td>N0</td>
<td>1</td>
<td>10 Number of segments (inserted by translator)</td>
</tr>
<tr>
<td>SE02</td>
<td>329</td>
<td></td>
<td>M</td>
<td>Transaction Set Control Number</td>
<td>AN</td>
<td>4</td>
<td>9 Determined by Filer (same value in ST02, unique control number)</td>
</tr>
</tbody>
</table>

\(\text{Syntax Notes:} \quad \text{None} \)

\(\text{FTA Notes:} \quad \text{None} \)

End of Transaction Set
# Terminal Supplier

## Transaction Set Header Description

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Element ID Ref #</th>
<th>Sub-Element ID Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ST01</td>
<td>143</td>
<td></td>
<td>M</td>
<td>Transaction Set Code</td>
<td>ID</td>
<td>3</td>
<td>3</td>
<td>3</td>
<td>Transaction Set Type “813”</td>
</tr>
<tr>
<td>ST02</td>
<td>329</td>
<td></td>
<td>M</td>
<td>Transaction Set Control Number</td>
<td>AN</td>
<td>4</td>
<td>9</td>
<td></td>
<td>Filer defined unique control number (same value as SE02)</td>
</tr>
<tr>
<td>ST03</td>
<td>1705</td>
<td>O/Z</td>
<td></td>
<td>Implementation Convention</td>
<td>AN</td>
<td>1</td>
<td>5</td>
<td></td>
<td>Version of taxing authority’s implementation guide. (20071)</td>
</tr>
</tbody>
</table>

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 Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Element ID Ref #</th>
<th>Sub-Element ID Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>BTI01</td>
<td>128</td>
<td></td>
<td>M</td>
<td>Reference Number Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“T6” = Tax Filing</td>
</tr>
<tr>
<td>BTI02</td>
<td>127</td>
<td></td>
<td>M</td>
<td>Reference Number</td>
<td>AN</td>
<td>3</td>
<td>3</td>
<td></td>
<td>“050” = All Fuels Tax Filings</td>
</tr>
<tr>
<td>BTI03</td>
<td>66</td>
<td></td>
<td>M</td>
<td>ID Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“47” = Tax Authority</td>
</tr>
<tr>
<td>BTI04</td>
<td>67</td>
<td></td>
<td>M</td>
<td>ID Code</td>
<td>AN</td>
<td>2</td>
<td>20</td>
<td></td>
<td>“FLDOR”</td>
</tr>
<tr>
<td>BTI05</td>
<td>373</td>
<td>O</td>
<td></td>
<td>Transaction Create Date</td>
<td>DT</td>
<td>8</td>
<td>8</td>
<td></td>
<td>“CCYYMMDD” = Transmission Date</td>
</tr>
<tr>
<td>BTI06</td>
<td>848</td>
<td>O</td>
<td></td>
<td>Name Control ID</td>
<td>AN</td>
<td>4</td>
<td>4</td>
<td></td>
<td>Not Used</td>
</tr>
<tr>
<td>BTI07</td>
<td>66</td>
<td>X</td>
<td></td>
<td>ID Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“24” = FEIN</td>
</tr>
<tr>
<td>BTI08</td>
<td>67</td>
<td>X</td>
<td></td>
<td>ID Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td></td>
<td>Taxpayer’s FEIN</td>
</tr>
<tr>
<td>BTI09</td>
<td>66</td>
<td>X</td>
<td></td>
<td>ID Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>Not Used</td>
</tr>
<tr>
<td>BTI10</td>
<td>67</td>
<td>X</td>
<td></td>
<td>ID Code</td>
<td>AN</td>
<td>2</td>
<td>20</td>
<td></td>
<td>Not Used</td>
</tr>
<tr>
<td>BTI11</td>
<td>66</td>
<td>X</td>
<td></td>
<td>ID Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“SV” = Software Provider Number</td>
</tr>
<tr>
<td>BTI12</td>
<td>67</td>
<td>X</td>
<td></td>
<td>ID Code</td>
<td>AN</td>
<td>9</td>
<td>18</td>
<td></td>
<td>Default “FLTRUEX12”</td>
</tr>
<tr>
<td>BTI13</td>
<td>353</td>
<td>O</td>
<td></td>
<td>Transaction Set Purpose Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>Original Filing Options: “00” = Original “05” = Replace</td>
</tr>
<tr>
<td>BTI14</td>
<td>640</td>
<td>O</td>
<td></td>
<td>Transaction Type Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>Amended Filing Options: “6S” = Supplemental</td>
</tr>
</tbody>
</table>

BTI-T6-050-47-FLDOR-20090518--24-590000031-----SV~ FLTRUEX12-000

**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.

<table>
<thead>
<tr>
<th>Element</th>
<th>Application</th>
</tr>
</thead>
<tbody>
<tr>
<td>BTI13</td>
<td>[Initial Return]</td>
</tr>
<tr>
<td>“00”</td>
<td>= Original</td>
</tr>
<tr>
<td>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.</td>
<td></td>
</tr>
<tr>
<td>“05”</td>
<td>= Replace</td>
</tr>
<tr>
<td>Use “Replace” when original return had corrupted data.</td>
<td></td>
</tr>
<tr>
<td>“15”</td>
<td>= Resubmission</td>
</tr>
<tr>
<td>Use “Resubmission” when the Department did not receive first attempt of your transmitted return.</td>
<td></td>
</tr>
<tr>
<td>BTI14</td>
<td>[Amended Return]</td>
</tr>
<tr>
<td>“CO”</td>
<td>= Corrected</td>
</tr>
<tr>
<td>Use “Corrected” when adjusting or correcting original or amended return.</td>
<td></td>
</tr>
<tr>
<td>“6S”</td>
<td>= Resubmission</td>
</tr>
<tr>
<td>Use “Resubmission” when first attempt to transmit amended return was not received by the Department.</td>
<td></td>
</tr>
<tr>
<td>“6S”</td>
<td>= Supplemental</td>
</tr>
<tr>
<td>Use “Supplemental” when transmitting new or additional data not included in original or replacement return.</td>
<td></td>
</tr>
</tbody>
</table>
### Total Net Reported

**Tax Information and Amount Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Ele Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>C037</td>
<td>817</td>
<td>M</td>
<td>Tax Information Code</td>
<td>AN</td>
<td>4</td>
<td>“5001” = Total Net Reported</td>
</tr>
<tr>
<td>TIA04</td>
<td>380</td>
<td></td>
<td>X</td>
<td>Quantity</td>
<td>R</td>
<td>1</td>
<td>15 Total Number of Net Gallons/Liters in Tax Filing</td>
</tr>
<tr>
<td>TIA05</td>
<td>C001</td>
<td>355</td>
<td>M</td>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2</td>
<td>2 “GA” = Gallons</td>
</tr>
</tbody>
</table>

**Syntax Notes:**
- TIA04 is required.
- If TIA05 is present, then TIA04 is required.
- 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**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Ele Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DTM01</td>
<td>374</td>
<td></td>
<td>M</td>
<td>Date/Time Qualifier</td>
<td>ID</td>
<td>3</td>
<td>“194” = Tax Period End Date</td>
</tr>
<tr>
<td>DTM02</td>
<td>373</td>
<td></td>
<td>X</td>
<td>Date</td>
<td>DT</td>
<td>8</td>
<td>“CCYYMMDD” = Tax Filing Period End</td>
</tr>
</tbody>
</table>

**DTM03 and DTM04 are not used.**

**Syntax Notes:**
- At least one of DTM02 or DTM05 is required.
- If either DTM05 or DTM06 is present, then the other is required.
- 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**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Ele Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>REF01</td>
<td>128</td>
<td></td>
<td>M</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>“9V” = Payment Category (Type)</td>
</tr>
<tr>
<td>REF02</td>
<td>127</td>
<td></td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>1</td>
<td></td>
</tr>
</tbody>
</table>

**REF-9V-3:**

**Syntax Notes:**
- REF02 is required.

### Audit Control Number

**Reference Number Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Ele Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>REF01</td>
<td>128</td>
<td></td>
<td>M</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>“X9” = Internal Control Number</td>
</tr>
<tr>
<td>REF02</td>
<td>127</td>
<td></td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>9</td>
<td>9 Audit Case Number – Must be 9 digits</td>
</tr>
</tbody>
</table>

**Syntax Notes:**
- REF02 is required.
## Payment Order Remittance Advice

### Beginning Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-El Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
</tr>
</thead>
</table>
| 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+) |

### Syntax Notes:

If either BPR06 or BPR07 is present, then the other is required.
If BPR08 is present, then BPR09 is required.
If 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 Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-El Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“TP” = Primary Taxpayer</td>
<td></td>
</tr>
<tr>
<td>N102</td>
<td>93</td>
<td>X</td>
<td>Name</td>
<td>AN</td>
<td>1</td>
<td>35</td>
<td>Taxpayer Name</td>
<td></td>
</tr>
</tbody>
</table>

### Syntax Notes:

N102 is required.

FTA Note:  
N101: Use “TP” for tax reporting or “L9” for information reporting.
## General Contact Person

### Administrative Communications Contact Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref #</th>
<th>Sub-Elem Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field ID</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>PER01</td>
<td>366</td>
<td>M</td>
<td></td>
<td>Contact Function Code</td>
<td>ID</td>
<td>2</td>
<td>2 Contact Type Code: “CN” = General Contact “EA” = EDI Coordinator</td>
</tr>
<tr>
<td>PER02</td>
<td>93</td>
<td>O</td>
<td></td>
<td>Name</td>
<td>AN</td>
<td>1</td>
<td>35 Contact Name</td>
</tr>
<tr>
<td>PER03</td>
<td>365</td>
<td>X</td>
<td></td>
<td>Communications Number Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2 “TE” = Telephone Number</td>
</tr>
<tr>
<td>PER04</td>
<td>364</td>
<td>X</td>
<td></td>
<td>Communications Number</td>
<td>AN</td>
<td>10</td>
<td>10 Voice Telephone Number</td>
</tr>
<tr>
<td>PER05</td>
<td>365</td>
<td>X</td>
<td></td>
<td>Communications Number Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2 “FX” = FAX Number</td>
</tr>
<tr>
<td>PER06</td>
<td>364</td>
<td>X</td>
<td></td>
<td>Communications Number</td>
<td>AN</td>
<td>10</td>
<td>10 FAX Telephone Number</td>
</tr>
<tr>
<td>PER07</td>
<td>365</td>
<td>X</td>
<td></td>
<td>Communications Number Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2 “EM” = Electronic Mail</td>
</tr>
<tr>
<td>PER08</td>
<td>364</td>
<td>X</td>
<td></td>
<td>Communications Number</td>
<td>AN</td>
<td>1</td>
<td>50 E-mail Address</td>
</tr>
</tbody>
</table>

**PER-CN-Nick Nick-TE-8505555555000-FX-8509999999-EM-Nick@dor.com**

**Syntax Notes:**
- If either PER03 or PER04 is present, then the other is required.
- If either PER05 or PER06 is present, then the other is required.
- If either PER07 or PER08 is present, then the other is required.

**FTA Note:** None

**FL Note:** The following segments are required if the mailing address is different than the physical address.

End of Transaction Set Header
Transaction Set – Report Information

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

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

### Beginning of Report

**Tax Form Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TFS01</td>
<td>128</td>
<td>M</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“T2” = Tax Form Code</td>
</tr>
<tr>
<td>TFS02</td>
<td>127</td>
<td>M</td>
<td>Reference Identification</td>
<td>AN</td>
<td>1</td>
<td>6</td>
<td>SDR = Supplier/Distributor Report</td>
</tr>
</tbody>
</table>

**TFS05 and TFS06 Are not used**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TFS05</td>
<td>66</td>
<td>X</td>
<td>ID-Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“TC” = IRS Terminal Code (Used on TOR only)</td>
</tr>
<tr>
<td>TFS06</td>
<td>62</td>
<td>X</td>
<td>ID-Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td>IRS Terminal Control Number (TCN)</td>
</tr>
</tbody>
</table>

**TFS-T2~SDR**

Syntax Notes: If either TFS05 or TFS06 is present, then the other is required.

FTA Note: TFS05 and TFS06 are only used on a terminal report.

### Condition 1 – If an account has no activity, this segment is required. The Condition 2 DTM and FGS are not used.

**No Activity Reference Number Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>REF01</td>
<td>128</td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“BE” = Business Activity</td>
</tr>
<tr>
<td>REF02</td>
<td>127</td>
<td>X</td>
<td>Name</td>
<td>AN</td>
<td>1</td>
<td>1</td>
<td>“1” = No Activity</td>
</tr>
</tbody>
</table>

**REF~BE~1**

Syntax Notes: REF02 is required.

FTA Note: If an account has no activity, this segment is required.

**Physical Inventory by Product Form Group Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FGS01</td>
<td>350</td>
<td>M</td>
<td>Assigned Identification</td>
<td>AN</td>
<td>2</td>
<td>2</td>
<td>“BI” = Beginning Inventory (First Filing)</td>
</tr>
<tr>
<td>FGS02</td>
<td>128</td>
<td>X</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“PG” = Product Group</td>
</tr>
<tr>
<td>FGS03</td>
<td>127</td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>3</td>
<td>3</td>
<td>Product Code - See Appendix</td>
</tr>
</tbody>
</table>

**FGS~EI~PG~065**

Syntax Notes: If either FGS02 or FGS03 is present, then the other is required.

FTA Note: FGS01 – Recommend BI only be used for first filing. Beginning inventory is the previous period’s ending inventory. 
FGS01 ~ GL ~ TIA04 is Positive for a gain and negative for a loss.

### Inventory

**Tax Information and Amount Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>C037</td>
<td>817</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4</td>
<td>4</td>
<td>“5002” = Net Physical Inventory</td>
</tr>
</tbody>
</table>

**TIA02 and TIA03 are not used.**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA04</td>
<td>380</td>
<td>X</td>
<td>Quantity</td>
<td>R</td>
<td>1</td>
<td>15</td>
<td>99999 - Implied Decimal….Last digit is tenth (.1)</td>
</tr>
<tr>
<td>TIA05</td>
<td>C001</td>
<td>355</td>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“GA” = Gallons</td>
</tr>
</tbody>
</table>

**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

#### Tax Form Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TFS01</td>
<td>128</td>
<td>M</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“T1” = Tax Schedule Code</td>
<td></td>
</tr>
<tr>
<td>TFS02</td>
<td>127</td>
<td>M</td>
<td>Reference Identification</td>
<td>AN</td>
<td>1</td>
<td>6</td>
<td>TFS02 Summary Code</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>“S02” = Taxes (used for Penalty and/or Interest)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>“S03A” = Tax Credit ( page 3, line 28)”</td>
<td></td>
</tr>
<tr>
<td>TFS03</td>
<td>128</td>
<td>X</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“PG” = Product Group</td>
<td></td>
</tr>
<tr>
<td>TFS04</td>
<td>122</td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>2</td>
<td>2</td>
<td>Product Code</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>See Product Codes in Appendix on page Error! Bookmark not defined.</td>
<td></td>
</tr>
<tr>
<td>TFS05</td>
<td>128</td>
<td>M</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“T2” = Tax Form Code</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>“94” = Mode</td>
<td></td>
</tr>
<tr>
<td>TFS06</td>
<td>122</td>
<td>M</td>
<td>Reference Identification</td>
<td>AN</td>
<td>1</td>
<td>6</td>
<td>Report Code (See Appendix on page Error! Bookmark not defined.)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>or “CE” = Mode</td>
<td></td>
</tr>
</tbody>
</table>

### 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

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FGS01</td>
<td>350</td>
<td>M</td>
<td>Assigned Identification</td>
<td>AN</td>
<td>1</td>
<td>1</td>
<td>“S” = Schedule Summary</td>
<td></td>
</tr>
</tbody>
</table>

### Syntax Notes:

- None

### FTA Notes:

- None

### Information

#### Tax Information and Amount Segment

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>C037</td>
<td>817</td>
<td>M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4</td>
<td>4</td>
<td>“5003” = Net Due for Credit Memo(s)</td>
</tr>
<tr>
<td>TIA02</td>
<td>782</td>
<td>X</td>
<td>Monetary Amount</td>
<td>R</td>
<td>1</td>
<td>15</td>
<td>Dollar Amount (999.99 - Explicit Decimal)</td>
<td></td>
</tr>
</tbody>
</table>

### 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**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>C037</td>
<td>817</td>
<td>M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4</td>
<td>4 “5008” = Interest</td>
</tr>
<tr>
<td>TIA02</td>
<td>782</td>
<td></td>
<td>X</td>
<td>Monetary Amount</td>
<td>R</td>
<td>1</td>
<td>15 Dollar Amount (999.99 - Explicit Decimal)</td>
</tr>
</tbody>
</table>

**TIA~5008-999.99**  
Syntax Notes: TIA02 is required.  
FTA Notes: None

### Penalty

**Tax Information and Amount Segment**  
**Pos. No. 1800**

<table>
<thead>
<tr>
<th>Element ID</th>
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<th>Sub-Ele Ref. #</th>
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<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>C037</td>
<td>817</td>
<td>M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4</td>
<td>4 “5009” = Penalty</td>
</tr>
<tr>
<td>TIA02</td>
<td>782</td>
<td></td>
<td>X</td>
<td>Monetary Amount</td>
<td>R</td>
<td>1</td>
<td>15 Dollar Amount (999.99 - Explicit Decimal)</td>
</tr>
</tbody>
</table>

**TIA~5009-999.99**  
Syntax Notes: TIA02 is required.  
FTA Notes: None

End of FGS loop (Summary Data)  
End of TFS loop (Summary Information)
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

<table>
<thead>
<tr>
<th>Tax Form Segment</th>
<th>Pos. No. 0100</th>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
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</thead>
<tbody>
<tr>
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<td>M</td>
<td>Reference Identification Qualifier</td>
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<td>2</td>
<td>“T3” = Tax Schedule Code</td>
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<td></td>
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<td>TFS02</td>
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<td>M</td>
<td>Reference Identification</td>
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<td>“PG” = Product Group</td>
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<td>TFS04</td>
<td>127</td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
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<td>3</td>
<td>Product Code</td>
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<td>TFS05</td>
<td>66</td>
<td>X</td>
<td>Identification Code Qualifier</td>
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<td>“94” = Mode</td>
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<td></td>
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<tr>
<td>TFS06</td>
<td>67</td>
<td>X</td>
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<td>AN</td>
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<td>2</td>
<td>Transaction Type Mode Code</td>
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**Syntax Notes:**
- If either TFS03 or TFS04 is present, then the other is required.
- If either TFS05 or TFS06 is present, then the other is required.

**FTA Notes:** None.

For Point of Origin/Terminal: (One of the following Options is Required)

- Use Option 1 when the origin has an IRS TCN.
- Use Option 2 when the origin does not have an IRS TCN.
- Use Option 3 when the state requires an origin facility ID.

#### Option 1

**Point of Origin Name Segment 1**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“OT” = Origin Terminal</td>
<td></td>
</tr>
</tbody>
</table>

**Syntax Notes:**
- N102 is not used.

#### Option 2

**Point of Origin Name Segment 1**

<table>
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<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N104</td>
<td>67</td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td>IRS Terminal Code (Code list is located at <a href="http://www.irs.gov/businesses/small/article/0,,id=180086,00.html">http://www.irs.gov/businesses/small/article/0,,id=180086,00.html</a> )</td>
<td></td>
</tr>
</tbody>
</table>

**Syntax Notes:**
- N103 and N104 are required.

**FTA Notes:** None

#### Option 3

**Point of Origin Name Segment 1**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length Min</th>
<th>Length Max</th>
<th>Field Description</th>
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</thead>
<tbody>
<tr>
<td>N102</td>
<td>93</td>
<td>X</td>
<td>Name</td>
<td>AN</td>
<td>2</td>
<td>2</td>
<td>Reference Appendix E (Non-U.S. use “ZZ”).</td>
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</table>

**Syntax Notes:**
- N102 is required.

**FTA Notes:** None
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<th>Sub-Elem Ref. #</th>
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<th>Field Description</th>
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</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“WO” = Storage Facility at Origin</td>
<td></td>
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</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>N102 is not used.</td>
</tr>
<tr>
<td>N103</td>
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<td>X</td>
<td>Identification Code Qualifier</td>
<td>ID</td>
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<td>2</td>
<td>“FA” = Facility Identification</td>
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<td></td>
</tr>
<tr>
<td>N104</td>
<td>67</td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td>DEP Facility Number</td>
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<td></td>
</tr>
<tr>
<td>N1<del>WO</del>479900123</td>
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<td></td>
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<td></td>
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<td>N103 and N104 are required.</td>
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</tr>
<tr>
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Seller Information

<table>
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<th>Sub-Elem Ref. #</th>
<th>Field Status</th>
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<th>Max</th>
<th>Field Description</th>
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</thead>
<tbody>
<tr>
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<td>98</td>
<td>M</td>
<td>Entity Identification Code</td>
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<td>2</td>
<td>2</td>
<td>“SE” = Selling Party</td>
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<td></td>
<td>N102 is not used.</td>
<td></td>
</tr>
<tr>
<td>N103</td>
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<td>X</td>
<td>Identification Code Qualifier</td>
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<td>2</td>
<td>“24” = FEIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N104</td>
<td>67</td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
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<td>9</td>
<td>Seller’s FEIN</td>
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<td></td>
</tr>
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<td>N102, N103 and N104 are required.</td>
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</tr>
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<td></td>
<td>Syntax Notes: At least one of N102 or N103 is required.</td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
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<td></td>
<td>If either N103 or N104 is present, then the other is required.</td>
<td></td>
</tr>
<tr>
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Not used by Terminal Supplier Position holder Information or Delivering Exchange Party Information

<table>
<thead>
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<th>Sub-Elem Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
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<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
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<td>2</td>
<td>“ON” = Position Holder</td>
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<tr>
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<td></td>
<td></td>
<td>N102 is not used.</td>
<td></td>
</tr>
<tr>
<td>N103</td>
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<td>X</td>
<td>Identification Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“24” = FEIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N104</td>
<td>62</td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
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<td>9</td>
<td>Position Holder’s FEIN</td>
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<td>N1<del>ON</del>24~506888888</td>
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<td>N102, N103 and N104 are required.</td>
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</tr>
<tr>
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<td>Syntax Notes: At least one of N102 or N103 is required.</td>
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<td></td>
<td>If either N103 or N104 is present, then the other is required.</td>
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<td></td>
<td>FTA Notes: If reporting position holder or 2-party exchange information this segment is required.</td>
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<td></td>
<td>For 2-party exchanges this segment defines the party of origin.</td>
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<tr>
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<td>N102, N103 and N104 are required.</td>
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Carrier Information

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<th>Sub-Elem Ref. #</th>
<th>Field Status</th>
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<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
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<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
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<td>2</td>
<td>“CA” = Carrier Name</td>
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</tr>
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<td>N102 is not used.</td>
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</tr>
<tr>
<td>N103</td>
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<td>X</td>
<td>Identification Code Qualifier</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“24” = FEIN</td>
<td></td>
<td></td>
</tr>
<tr>
<td>N104</td>
<td>67</td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
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<td>9</td>
<td>Carrier’s FEIN</td>
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</tr>
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<td>N1<del>CA</del>24~656666666</td>
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<td>N102, N103 and N104 are required.</td>
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</tr>
<tr>
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<td>Syntax Notes: At least one of N102 or N103 is required.</td>
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<td></td>
<td>If either N103 or N104 is present, then the other is required.</td>
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</tr>
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Buyer/Consignee Information

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<tr>
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<th>Sub-Elem Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
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</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td>“BY” = Buying Party (Purchaser/Consignee)</td>
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</tr>
<tr>
<td></td>
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<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>N102 is not used.</td>
<td></td>
</tr>
<tr>
<td>N103</td>
<td>66</td>
<td>X</td>
<td>Identification Code Qualifier</td>
<td>ID</td>
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<td>2</td>
<td>“24” = FEIN</td>
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<td></td>
</tr>
<tr>
<td>N104</td>
<td>67</td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td>Purchaser’s FEIN</td>
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<td></td>
</tr>
<tr>
<td>N1<del>BY</del>24~657222222</td>
<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td>N102, N103 and N104 are required.</td>
<td></td>
</tr>
<tr>
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<td></td>
<td>Syntax Notes: At least one of N102 or N103 is required.</td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
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<td></td>
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<td></td>
<td></td>
<td>If either N103 or N104 is present, then the other is required.</td>
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</tr>
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<td></td>
<td></td>
<td></td>
<td>FTA Notes: None</td>
<td></td>
</tr>
</tbody>
</table>
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**

<table>
<thead>
<tr>
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<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
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<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
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<td>2</td>
<td></td>
<td>“DT” = Destination Terminal</td>
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</tr>
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</table>

**N1~DT~~TC~T59FL2028**

Syntax Notes:  
N103 and N104 are required.  
FTA Notes: None

### Option 2

#### Point of Destination

**Name Segment 8** *(One of the three options is used)*  
**Pos. No. 0500**

<table>
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<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td></td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“ST” = Ship To</td>
</tr>
<tr>
<td>N102</td>
<td>93</td>
<td></td>
<td>X</td>
<td>Name</td>
<td>AN</td>
<td>2</td>
<td>2</td>
<td></td>
<td>Reference Appendix E (Non-U.S. use “ZZ”.)</td>
</tr>
</tbody>
</table>

**N1~ST~~NC**

Syntax Notes:  
N102 is required.  
FTA Notes: None

### Option 3

#### Point of Destination

**Name Segment 8** *(One of the three options is used)*  
**Pos. No. 0500**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>N101</td>
<td>98</td>
<td></td>
<td>M</td>
<td>Entity Identification Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td>“WD” = Destination Facility</td>
</tr>
<tr>
<td>N103 is not used.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N104</td>
<td>67</td>
<td></td>
<td>X</td>
<td>Identification Code</td>
<td>AN</td>
<td>9</td>
<td>9</td>
<td></td>
<td>DEP Facility Number</td>
</tr>
</tbody>
</table>

**N1~WD~~FA~2398023456**

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**

**Forms Group Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FGS01</td>
<td>350</td>
<td>M</td>
<td>Assigned Identification</td>
<td>AN</td>
<td>1 1</td>
<td>&quot;D&quot; = Schedule Detail</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FGS02</td>
<td>128</td>
<td>X</td>
<td>Reference Identification Qualifier</td>
<td>ID</td>
<td>2 2</td>
<td>&quot;BM&quot; = Bill of Lading Number</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>FGS03</td>
<td>127</td>
<td>X</td>
<td>Reference Identification</td>
<td>AN</td>
<td>1 10</td>
<td>Bill of Lading Number</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FGS-D-BM-00123456**

**Syntax Notes:** If either FGS02 or FGS03 is present, then the other is required.

**FTA Notes:** None

**Bill of Lading Date**

**Date/Time Reference Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>DTM01</td>
<td>374</td>
<td>M</td>
<td>Date/Time Qualifier</td>
<td>ID</td>
<td>3 3</td>
<td>&quot;095&quot; = Bill of Lading Date</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>DTM02</td>
<td>373</td>
<td>X</td>
<td>Date</td>
<td>DT</td>
<td>8 8</td>
<td>Bill of Lading Date (CCYYMMDD)</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DTM-095-20090505**

**Syntax Notes:** DTM02 is required.

**FTA Notes:** None

**Bill of Lading Net**

**Tax Information and Amount Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>C037</td>
<td>817</td>
<td>M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4 4</td>
<td>&quot;5005&quot; = Net</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TIA02 and TIA03 are not used.**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA04</td>
<td>380</td>
<td>X</td>
<td>Quantity</td>
<td>R</td>
<td>1 15</td>
<td>99999 - Implied Decimal….Last digit is tenth (.1)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TIA05</td>
<td>C001</td>
<td>355</td>
<td>M</td>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2 2</td>
<td>&quot;GA&quot; = Gallons</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>812</td>
<td>M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4 4</td>
<td>&quot;5006&quot; = Gross</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TIA02 and TIA03 are not used.**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA04</td>
<td>280</td>
<td>X</td>
<td>Quantity</td>
<td>R</td>
<td>1 45</td>
<td>Quantity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TIA05</td>
<td>355</td>
<td>M</td>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2 2</td>
<td>&quot;GA&quot; = Gallons</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TIA-5006~~~8000~GA**

**Syntax Notes:** If TIA05 is present, then TIA04 is required.

**FTA Notes:** None

**Bill of Lading Billed**

**Tax Information and Amount Segment**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA01</td>
<td>812</td>
<td>M</td>
<td>Tax Information ID Number</td>
<td>AN</td>
<td>4 4</td>
<td>&quot;5007&quot; = Billed</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TIA02 and TIA03 are not used.**

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Elem Ref. #</th>
<th>Sub-Ele Ref. #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Min</th>
<th>Max</th>
<th>Field Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>TIA04</td>
<td>380</td>
<td>X</td>
<td>Quantity</td>
<td>R</td>
<td>1 15</td>
<td>Quantity</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TIA05</td>
<td>355</td>
<td>M</td>
<td>Unit of Measurement Code</td>
<td>ID</td>
<td>2 2</td>
<td>&quot;GA&quot; = Gallons</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TIA-5007~~~8000~GA**

**Syntax Notes:** 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

<table>
<thead>
<tr>
<th>Element ID</th>
<th>Element Ref #</th>
<th>Sub-Element Ref #</th>
<th>Field Status</th>
<th>Field Name</th>
<th>Field Type</th>
<th>Length</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SE01</td>
<td>96</td>
<td></td>
<td>M</td>
<td>Number of Included Segments</td>
<td>N0</td>
<td>1-10</td>
<td>Number of segments (inserted by translator)</td>
</tr>
<tr>
<td>SE02</td>
<td>329</td>
<td></td>
<td>M</td>
<td>Transaction Set Control Number</td>
<td>AN</td>
<td>4-9</td>
<td>Determined by Filer (same value in ST02, unique control number)</td>
</tr>
</tbody>
</table>

### Syntax Notes:
- None

### FTA Notes:
- None

**End of Transaction Set**
Chapter 6 - 997 Functional Acknowledgment

ANSI ASC X12 – 997 EDI Standard

997 Functional Acknowledgment

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

<table>
<thead>
<tr>
<th>NOTE</th>
<th>POS</th>
<th>ID</th>
<th>NAME</th>
<th>RGQ</th>
<th>DGS</th>
<th>MAX</th>
<th>LOOP</th>
<th>REPEAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>N</td>
<td>0100</td>
<td>ST</td>
<td>Transaction Set Header</td>
<td>M</td>
<td>1</td>
<td></td>
<td></td>
<td>999999</td>
</tr>
<tr>
<td>N</td>
<td>0200</td>
<td>AK1</td>
<td>Functional Group Response Header</td>
<td>M</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>N</td>
<td>0300</td>
<td>AK2</td>
<td>Transaction Set Response Header</td>
<td>O</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>0400</td>
<td>AK3</td>
<td>Data Segment Note</td>
<td>O</td>
<td>1</td>
<td></td>
<td></td>
<td>999999</td>
</tr>
<tr>
<td></td>
<td>0500</td>
<td>AK4</td>
<td>Data Element Note</td>
<td>O</td>
<td>99</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0600</td>
<td>AK5</td>
<td>Transaction Set Response Trailer</td>
<td>M</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0700</td>
<td>AK6</td>
<td>Functional Group Response Trailer</td>
<td>M</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>0800</td>
<td>SE</td>
<td>Transaction Set Trailer</td>
<td>M</td>
<td>1</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NOTES

10130 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.

10130 The Functional Group Header Segment (GSH) 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.

10130 There is only one Functional Acknowledgment Transaction Set per acknowledged functional group.

10330 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

10430 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

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

<table>
<thead>
<tr>
<th>Element</th>
<th>ID</th>
<th>Ref #</th>
<th>Sub-Ele</th>
<th>Field</th>
<th>Field Name</th>
<th>Field</th>
<th>Length</th>
<th>Type</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ST01</td>
<td>143</td>
<td></td>
<td></td>
<td>M</td>
<td>Transaction Set Code</td>
<td>ID</td>
<td>3</td>
<td>3</td>
<td></td>
<td></td>
<td>Transaction Set Type “997”</td>
</tr>
<tr>
<td>ST02</td>
<td>329</td>
<td></td>
<td></td>
<td>M</td>
<td>Transaction Set Control Number</td>
<td>AN</td>
<td>4</td>
<td>9</td>
<td></td>
<td></td>
<td>Translator defined (same value in SE02, unique control number)</td>
</tr>
</tbody>
</table>

Functional Group Response Header

<table>
<thead>
<tr>
<th>Element</th>
<th>ID</th>
<th>Ref #</th>
<th>Sub-Ele</th>
<th>Field</th>
<th>Field Name</th>
<th>Field</th>
<th>Length</th>
<th>Type</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AK101</td>
<td>479</td>
<td></td>
<td>M/Z</td>
<td>Transaction Set Identifier Code</td>
<td>ID</td>
<td>2</td>
<td>2</td>
<td></td>
<td></td>
<td>Functional ID found in the GS segment (GS01) of the functional group being acknowledged.</td>
<td></td>
</tr>
<tr>
<td>AK102</td>
<td>28</td>
<td>M/Z</td>
<td>Group Control Number</td>
<td>N0</td>
<td>1</td>
<td>9</td>
<td></td>
<td></td>
<td>Functional group control number found in the GS segment (GS02) of the functional group being acknowledged.</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Transaction Set Response Header

<table>
<thead>
<tr>
<th>Element</th>
<th>ID</th>
<th>Ref #</th>
<th>Sub-Ele</th>
<th>Field</th>
<th>Field Name</th>
<th>Field</th>
<th>Length</th>
<th>Type</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AK201</td>
<td>143</td>
<td></td>
<td>M/Z</td>
<td>Functional Identifier Code</td>
<td>ID</td>
<td>3</td>
<td>3</td>
<td></td>
<td></td>
<td>Transaction set ID found in the ST segment (ST01) of the transaction set being acknowledged.</td>
<td></td>
</tr>
<tr>
<td>AK202</td>
<td>329</td>
<td></td>
<td>M/Z</td>
<td>Transaction Set Control Number</td>
<td>AN</td>
<td>4</td>
<td>9</td>
<td></td>
<td></td>
<td>Transaction set control number found in the ST segment (ST01) of the transaction set being acknowledged.</td>
<td></td>
</tr>
</tbody>
</table>

Data Segment Note

<table>
<thead>
<tr>
<th>Element</th>
<th>ID</th>
<th>Ref #</th>
<th>Sub-Ele</th>
<th>Field</th>
<th>Field Name</th>
<th>Field</th>
<th>Length</th>
<th>Type</th>
<th>Min</th>
<th>Max</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>AK301</td>
<td>721</td>
<td></td>
<td>M</td>
<td>Segment ID Code</td>
<td>ID</td>
<td>2</td>
<td>3</td>
<td></td>
<td></td>
<td>Code defining the segment ID of the segment in error. See X12 guide for codes.</td>
<td></td>
</tr>
<tr>
<td>AK302</td>
<td>719</td>
<td></td>
<td>M</td>
<td>Segment Position in Transaction Set</td>
<td>N0</td>
<td>1</td>
<td>6</td>
<td></td>
<td></td>
<td>The position of the segment counted from the transaction set header (ST). The transaction set header is 1.</td>
<td></td>
</tr>
<tr>
<td>AK303</td>
<td>447</td>
<td>O</td>
<td>Loop Identifier Code</td>
<td>AN</td>
<td>1</td>
<td>6</td>
<td></td>
<td></td>
<td>Loop ID number given on the transaction set diagram.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AK304</td>
<td>720</td>
<td>O</td>
<td>Segment Syntax Error Code</td>
<td>ID</td>
<td>1</td>
<td>3</td>
<td></td>
<td></td>
<td>1 = Unrecognized segment ID</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Element Position in Segment</td>
<td></td>
</tr>
<tr>
<td>Component Data Element Position in Composite</td>
<td></td>
</tr>
<tr>
<td>Repeating Data Element Position</td>
<td></td>
</tr>
<tr>
<td>Data Element Reference Number</td>
<td>Reference number used to locate the element in the Data Element Dictionary.</td>
</tr>
<tr>
<td>Data Element Syntax Error Code</td>
<td></td>
</tr>
<tr>
<td>Copy of Bad Data Element</td>
<td></td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transaction Set Acknowledgement Code</td>
<td></td>
</tr>
<tr>
<td>Transaction Set Syntax Error Code</td>
<td></td>
</tr>
<tr>
<td>Transaction Set Syntax Error Code</td>
<td></td>
</tr>
<tr>
<td>Transaction Set Syntax Error Code</td>
<td></td>
</tr>
<tr>
<td>Transaction Set Syntax Error Code</td>
<td></td>
</tr>
<tr>
<td>Transaction Set Syntax Error Code</td>
<td></td>
</tr>
<tr>
<td>Transaction Set Syntax Error Code</td>
<td></td>
</tr>
<tr>
<td>Transaction Set Syntax Error Code</td>
<td></td>
</tr>
</tbody>
</table>

This segment acknowledges acceptance or rejection and reports errors. Refer to the X12 standards guide for further definition.
### Functional Group Response Trailer

<table>
<thead>
<tr>
<th>Element</th>
<th>Elem</th>
<th>Sub-Ele</th>
<th>Field</th>
<th>Field Name</th>
<th>Field</th>
<th>Length</th>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID</td>
<td>Ref #</td>
<td>Ref #</td>
<td>Status</td>
<td>Type</td>
<td>Min</td>
<td>Max</td>
<td></td>
<td></td>
</tr>
<tr>
<td>AK901</td>
<td>715</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>A = Accepted</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>E = Accepted but errors were noted</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>M = Rejected, message authentication code failed</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>P = Partially Accepted, at least one transaction set was rejected</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>R = Rejected</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>W = Rejected, assurance failed validity tests</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>X = Rejected, content after decryption could not be analyzed</td>
</tr>
<tr>
<td>AK902</td>
<td>97</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1 = Functional group not supported</td>
</tr>
<tr>
<td>AK903</td>
<td>123</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2 = Functional group version not supported</td>
</tr>
<tr>
<td>AK904</td>
<td>2</td>
<td>M</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>3 = Functional Group Trailer Missing</td>
</tr>
<tr>
<td>AK905</td>
<td>716</td>
<td>O</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4 = Group control number in the functional group header and trailer do not agree.</td>
</tr>
<tr>
<td>AK906</td>
<td>716</td>
<td>O</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5 = Number of included transaction sets does not match actual count.</td>
</tr>
<tr>
<td>AK907</td>
<td>716</td>
<td>O</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6 = Group control number violates syntax</td>
</tr>
<tr>
<td>AK908</td>
<td>716</td>
<td>O</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>10 = Authentication key name unknown</td>
</tr>
<tr>
<td>AK909</td>
<td>716</td>
<td>O</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>11 = Encryption key name unknown</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>12 = Requested service (authentication or encryption) not available.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>13 = Unknown security recipient</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>14 = Unknown security originator.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>15 = Syntax error in decrypted text</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>16 = Security not supported</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>17 = Incorrect message length (encryption only)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>18 = Message authentication code failed</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>23 = Transaction set control number not unique within the functional group.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>24 = S3E security end segment missing for S3S security.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>25 = S3S security start segment missing for S3E security.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>26 = S4E security end segment missing for S4S security</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>27 = S4S security start segment missing for S4E security end segment.</td>
</tr>
</tbody>
</table>

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

<table>
<thead>
<tr>
<th>Element</th>
<th>Elem</th>
<th>Sub-Ele</th>
<th>Field</th>
<th>Field Name</th>
<th>Field</th>
<th>Length</th>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>ID</td>
<td>Ref #</td>
<td>Ref #</td>
<td>Status</td>
<td>Type</td>
<td>Min</td>
<td>Max</td>
<td></td>
<td></td>
</tr>
<tr>
<td>SE01</td>
<td>96</td>
<td>96</td>
<td>M</td>
<td>Number of Included Segments</td>
<td>N0</td>
<td>1</td>
<td>10</td>
<td>Number of segments (inserted by translator)</td>
</tr>
<tr>
<td>SE02</td>
<td>329</td>
<td>329</td>
<td>M</td>
<td>Transaction Set Control Number</td>
<td>AN</td>
<td>4</td>
<td>9</td>
<td>Determined by Filer (same value in ST02, unique control number)</td>
</tr>
</tbody>
</table>

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 BTI13 equal to “00” as an original filing. If there are other errors in the return, such as math errors or out of period shipments, the Department will contact your company by notice, phone or email to advise you of the error(s) and require you to submit an amended return.

6. Do not acknowledge the 997 Functional Acknowledgment!

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~ 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

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

<table>
<thead>
<tr>
<th>S02</th>
<th>Taxes / Fees</th>
</tr>
</thead>
<tbody>
<tr>
<td>S02A</td>
<td>Tax</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>S03</th>
<th>Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>S03A</td>
<td>Tax Credit</td>
</tr>
</tbody>
</table>

---

**FTA Uniformity TIA Codes**

<table>
<thead>
<tr>
<th>TIA Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>5000</td>
<td>Version of taxing authority’s implementation guide</td>
</tr>
<tr>
<td>5001</td>
<td>Total Net Reported</td>
</tr>
<tr>
<td>5002</td>
<td>Net Physical Inventory</td>
</tr>
<tr>
<td>5003</td>
<td>Total Due</td>
</tr>
<tr>
<td>5004</td>
<td>Total Net Transported</td>
</tr>
<tr>
<td>5005</td>
<td>Net</td>
</tr>
<tr>
<td>5006</td>
<td>Gross</td>
</tr>
<tr>
<td>5007</td>
<td>Billed</td>
</tr>
<tr>
<td>5008</td>
<td>Interest</td>
</tr>
<tr>
<td>5009</td>
<td>Penalty</td>
</tr>
<tr>
<td>5010</td>
<td>Confidential Information</td>
</tr>
<tr>
<td>5011-5199</td>
<td>Not used</td>
</tr>
</tbody>
</table>

*Header*  
*TOR, SDR*  
*SDR*  
*CCR*  
*SCH, SUM*  
*SCH, SUM*  
*SCH, SUM*  
*SUM*  
*Header*  

**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

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>J</td>
<td>Truck</td>
</tr>
<tr>
<td>R</td>
<td>Rail</td>
</tr>
<tr>
<td>B</td>
<td>Barge</td>
</tr>
<tr>
<td>S</td>
<td>Ship</td>
</tr>
<tr>
<td>PL</td>
<td>Pipeline</td>
</tr>
<tr>
<td>GS</td>
<td>Gas Station</td>
</tr>
<tr>
<td>BA</td>
<td>Book Adjustment</td>
</tr>
<tr>
<td>ST</td>
<td>Stationary Transfer</td>
</tr>
<tr>
<td>CE</td>
<td>Summary Information</td>
</tr>
<tr>
<td>RT</td>
<td>Removal from Terminal (other than by truck or Rail) for sale or consumption</td>
</tr>
</tbody>
</table>

The ‘_’ in the code table represent a space. The X12 standard requires 2 characters in the field using this code.
<table>
<thead>
<tr>
<th>United States of America (USA) State</th>
<th>AL</th>
<th>OH</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alabama</td>
<td>AL</td>
<td>Ohio</td>
</tr>
<tr>
<td>Alaska</td>
<td>AK</td>
<td>OK</td>
</tr>
<tr>
<td>Arizona</td>
<td>AZ</td>
<td>OR</td>
</tr>
<tr>
<td>Arkansas</td>
<td>AR</td>
<td>PA</td>
</tr>
<tr>
<td>California</td>
<td>CA</td>
<td>RI</td>
</tr>
<tr>
<td>Colorado</td>
<td>CO</td>
<td>SC</td>
</tr>
<tr>
<td>Connecticut</td>
<td>CT</td>
<td>SD</td>
</tr>
<tr>
<td>Delaware</td>
<td>DE</td>
<td>TN</td>
</tr>
<tr>
<td>District of Columbia</td>
<td>DC</td>
<td>TX</td>
</tr>
<tr>
<td>Florida</td>
<td>FL</td>
<td>UT</td>
</tr>
<tr>
<td>Georgia</td>
<td>GA</td>
<td>VT</td>
</tr>
<tr>
<td>Hawaii</td>
<td>HI</td>
<td>VA</td>
</tr>
<tr>
<td>Idaho</td>
<td>ID</td>
<td>WA</td>
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<tr>
<td>Illinois</td>
<td>IL</td>
<td>WV</td>
</tr>
<tr>
<td>Indiana</td>
<td>IN</td>
<td>WI</td>
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<tr>
<td>Iowa</td>
<td>IA</td>
<td>WY</td>
</tr>
<tr>
<td>Kansas</td>
<td>KS</td>
<td>ZZ</td>
</tr>
<tr>
<td>Kentucky</td>
<td>KY</td>
<td></td>
</tr>
<tr>
<td>Louisiana</td>
<td>LA</td>
<td></td>
</tr>
<tr>
<td>Maine</td>
<td>ME</td>
<td></td>
</tr>
<tr>
<td>Maryland</td>
<td>MD</td>
<td></td>
</tr>
<tr>
<td>Massachusetts</td>
<td>MA</td>
<td></td>
</tr>
<tr>
<td>Michigan</td>
<td>MI</td>
<td></td>
</tr>
<tr>
<td>Minnesota</td>
<td>MN</td>
<td></td>
</tr>
<tr>
<td>Mississippi</td>
<td>MS</td>
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</tr>
<tr>
<td>Missouri</td>
<td>MO</td>
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</tr>
<tr>
<td>Montana</td>
<td>MT</td>
<td></td>
</tr>
<tr>
<td>Nebraska</td>
<td>NE</td>
<td></td>
</tr>
<tr>
<td>Nevada</td>
<td>NV</td>
<td></td>
</tr>
<tr>
<td>New Hampshire</td>
<td>NH</td>
<td></td>
</tr>
<tr>
<td>New Jersey</td>
<td>NJ</td>
<td></td>
</tr>
<tr>
<td>New Mexico</td>
<td>NM</td>
<td></td>
</tr>
<tr>
<td>New York</td>
<td>NY</td>
<td></td>
</tr>
<tr>
<td>North Carolina</td>
<td>NC</td>
<td></td>
</tr>
<tr>
<td>North Dakota</td>
<td>ND</td>
<td></td>
</tr>
</tbody>
</table>
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 “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-^\nGS~TF~590000036~8504145792~20070518~1045~000000036~X~004030
ST~813~9636~20071\nBTI~T6~050~47~FLDOR~20070518~~24~590000036~~~SV~ FLTRUEX12~00\nDTM~194~20070531\nN1~TP~TEST59036\nPER~CN~Nick Nick~TE~8505555555~FX~8509999999~EM~Nick@dor.com\nTFS~T2~TOR~~~TC~T65FL2037\nFGS~BI~PG~065\nTIA~5002~~~12550~GA\nFGS~BI~PG~167\nTIA~5002~~~12340~GA\nFGS~EI~PG~065\nTIA~5002~~~12050~GA\nFGS~EI~PG~167\nTIA~5002~~~12840~GA\nTFS~T3~S02\nFGS~S\nTIA~5009~999.99\nTFS~T3~15A~PG~065~94~B\nN1~OT~~TC~T59FL2128\nN1~ON~~24~659999911\nN1~CA~~24~596644444\nN1~DT~~TC~T59FL2988\nFGS~D~BM~222221\nDTM~095~20070511\nTIA~5005~~~1000~GA\nTFS~T3~15B~PG~065~94~J\nN1~OT~~TC~T59FL2988\nN1~ON~~24~659999911\nN1~CA~~24~594444444\nN1~WD~~FA~238599999\nFGS~D~BM~442221\nDTM~095~20070520\nTIA~5005~~~22100~GA\nSE~33~9636\nGE~1~000000036\nIEA~1~000000036\n
6-59
Supplier EDI File

ISA~00~ ~00~ ~32~590000031 ~ZZ~FL0096 ~070518~1045~|~00403~000000031~0~T~^\nGS~TF~590000031~8504145792~20070518~1045~000000031~X~004030\nST~813~9631~20071\nBTI~T6~050~47~FLDOR~20070518~~24~590000031~~SV~FLTRUEX12~00\nDTM~194~20070531\nREF~9V~3'.......Audit Payment
REF~X9~123456789\......Audit Control Number
BPR~E~999.99~D~ACH~CCD~~~~~7101010101~BSWA
~01~076401251~DA~11223344556677~20070520\nN1~TP~TEST59031\nPER~CN~Nick Nick~TE~8505555555~FX~8509999999~EM~Nick@dor.com
TFS~T2~SDR\nFGS~B1~PG~065\nTIA~5002~~~12550~GA\nFGS~B1~PG~167\nTIA~5002~~~12340~GA\nFGS~EI~PG~065\nTIA~5002~~~550~GA\nFGS~EI~PG~167\nTIA~5002~~~340~GA\nTFS~T3~S02\nFGS~S\nTIA~5008~999.99\nTIA~5009~999.99\nTFS~T3~S03A\nFGS~S\nTIA~5003~999.99\nTFS~T3~1A~PG~065~94~J \nN1~OT~~TC~T59FL2988\nN1~SE~~24~659999911\nN1~CA~~24~594444444\nN1~WD~~FA~238599999\nFGS~D~BM~22222\nDTM~095~20070511\nTIA~5005~~~1000~GA\nTFS~T3~5A~PG~065~94~J \nN1~WO~~FA~239512988\nN1~CA~~24~594444444\nN1~BY~~24~659999911\nN1~WD~~FA~238599999\nFGS~D~BM~44222\nDTM~095~20070520\nTIA~5005~~~22100~GA\nSE~41~9631\nGE~1~000000031\nIEA~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.bswna.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~^\nGS~TF~364444444~8504145792~20080501~1045~000000031~X~004030\nST~813~9631~200711\nBTI~T6~050~47~FLDOR~20080501~~24~364444444~~~SV~FLTRUEX12~00\nDTM~194~20071231\nREF~9V~1'......Tax Payment\nBPR~E~999.99~D~ACH~CCD~~~~~7101010101~BSWA\n~01~076444444~DA~1122334556677~20080520\nN1~TP~PayFile\nPER~CN~BigMoney~TE~8504444444~FX~8509999999~EM~Nick@dor.com\nTFS~T2~SDR\nFGS~B1~PG~065\nTIA~5002~~~688~GA\nFGS~B1~PG~167\nTIA~5002~~~1771~GA\nFGS~E1~PG~065\nTIA~5002~~~651~GA\nFGS~E1~PG~167\nTIA~5002~~~1671~GA\nTFS~T3~1A~PG~065~94~J\nN1~OT~~TC~T59FL2104\nN1~SE~~24~259999999\nN1~CA~~24~364444444\nN1~WD~~FA~169992449\nFGS~D~BM~222265\nDTM~095~20071211\nTIA~5005~~~1065~GA\nTFS~T3~1A~PG~124~94~R\nN1~OT~~TC~T59FL2104\nN1~SE~~24~259999999\nN1~CA~~24~364444444\nN1~WD~~FA~169992449\nFGS~D~BM~2222124\nDTM~095~20071211\nTIA~5005~~~1124~GA\nTFS~T3~5A~PG~167~94~J\nN1~OT~~TC~T59FL2106\nN1~CA~~24~599999999\nN1~BY~~24~659999999\nN1~WD~~FA~169992449\nFGS~D~BM~4422167\nDTM~095~20071220\nTIA~5005~~~221167~GA\nSE~41~9631\nGE~1~0000000031\nIEA~1~0000000031\n
6-63
Supplier Filing Only

ISA-00-~00-~32-364444444-~ZZ-FL0096-~080501-1045-~00403-000000031-0-T-^\nGS-TF-364444444-8504145792-20080501-1045-000000031-X-004030\nST-813-9631-20071\nBTI-T6-050-47-FLDOR-20080501-~24-364444444-~~~SV-FLTRUEX12-001\nDTM-194-20071231\nN1~TP-FileOnly\nPER-CN-NoMoney-TE-8504444444-FX-8509999999~EM-Nick@dor.com\nTFS-T2-SDR\nFGS-BI-PG-065\nTIA-5002-~688-GA\nFGS-BI-PG-167\nTIA-5002-~1771-GA\nFGS-EI-PG-065\nTIA-5002-~651-GA\nFGS-EI-PG-167\nTIA-5002-~1671-GA\nTFS-T3-1A-PG-065-94-J\nN1~OT-~TC-T59FL2104\nN1~SE-~24-259999999\nN1~CA-~24-364444444\nN1~WD-~FA-169992449\nFGS-D~BM-2222065\nDTM-095-20071211\nTIA-5005-~1065-GA\nTFS-T3-1A-PG-124-94-R\nN1~OT-~TC-T59FL2104\nN1~SE-~24-259999999\nN1~CA-~24-364444444\nN1~WD-~FA-169992449\nFGS-D~BM-2222124\nDTM-095-20071211\nTIA-5005-~1124-GA\nTFS-T3-5A-PG-167-94-J\nN1~OT-~TC-T59FL2106\nN1~CA-~24-599999999\nN1~BY-~24-659999999\nN1~WD-~FA-169992449\nFGS-D~BM-4422167\nDTM-095-20071220\nTIA-5005-~221167-GA\nSE-39-9631\nGE-1-000000031\nIEA-1-000000031
Supplier Payment Only

ISA~00~ ~00~ ~32~364444444 ~ZZ~FL0096 ~080501~1045~|~00403~00000031~0~T~^\nGS~TF~364444444~8504145792~20080501~1045~00000031~X~004030\nST~813~9631~20071\nBTI~T6~050~47~FLDOR~20080501~24~364444444~~~SV~FLTRUEX12~00\nDTM~194~20071231\nREF~9V~1\nBPR~D~999.99~D~ACH~CCD~7101010101~BSWA
~01~076444444~DA~1122344556677~20080520\nN1~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~|~00403~00000031~0~T~^\nGS~TF~364444444~8504145792~20080501~1045~00000031~X~004030\nST~813~9631~20071\nBTI~T6~050~47~FLDOR~20080501~24~364444444~~~ SV~FLTRUEX12~00\nDTM~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~5002~0~GA\FGS~EI~PG~167\TIA~5002~0~GA\SE~8~9631\GE~1~000000031\IEA~1~000000031

6-65
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~050~47~FLDOR~20080411~24~362440313~~~ SV~FLTRUDEX12~00\ ~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\nTIA~5005~~~21065~GA\nFGS~D~BM~22221124\nDTM-095~20080314\nTIA~5005~~~21004~GA\nFGS~D~BM~22221125\nDTM-095~20080315\nTIA~5005~~~21125~GA\nFGS~D~BM~22221130\nDTM-095~20080321\nTIA~5005~~~21130~GA\nFGS~D~BM~22221167\nDTM-095~20080321\nTIA~5005~~~21167~GA\nTFS~T3~5A~PG~65~94~J \\
........Schedule Type changed
N1~OT~~TC~T59FL2104\\n........Origin IRS Terminal code changed
N1~SE~~24~250527925\nN1~CA~~24~362440313\nN1~WD~~FA~679803128\\n........Destination changed
FGS~D~BM~22220365\nDTM-095~20080312\nTIA~5005~~~31065~GA\nFGS~D~BM~22221324\nDTM-095~20080314\nTIA~5005~~~31124~GA\nFGS~D~BM~22221325\nDTM-095~20080315\nTIA~5005~~~31125~GA\nTFS~T3~5A~PG~65~94~J \\
N1~OT~~TC~T59FL2104\nN1~SE~~24~250527925\nN1~CA~~24~362440313\nN1~DT~~DT~T59FL2116\\n........Destination changed
FGS~D~BM~2222068\nDTM-095~20080312\nTIA~5005~~~41065~GA\nFGS~D~BM~2222129\nDTM-095~20080314\nTIA~5005~~~41124~GA\nFGS~D~BM~22221325\nDTM-095~20080315\nTIA~5005~~~41125~GA\nSE~88~963\nGE~1~000000031\nIEA~1~000000031\n
6-67
## COUNTY CODES

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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.
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).

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(3) DR-600TP ACH-Credit Payment Method Requirements

Florida e-Services (R. 01/15) ________________________________

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

(4)(3) No Change

(5) DR-655 Tax Type/Tax Type Code Florida e-Services

(R. 01/15) ________________________________

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 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History–New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 02-17-15, ______.
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**

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

1. **Record Type Code**: This field must have a value of “7” which will identify this record as an entry detail addenda record.

2. **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.

3. **Segment Identifier**: This field must have a value of “TXP” which identifies this as being a tax payment.

4. **Separator**: This field must be an asterisk (*) which identifies a separator.

5. **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](http://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\
### Table 1

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

### Table 1 - continued

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

### Table 2

<table>
<thead>
<tr>
<th>Payment Type</th>
<th>Payment Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax/fee/contributions/receipts payment</td>
<td>1</td>
</tr>
<tr>
<td>Bill/fees payment (Notice of Amount Due)</td>
<td>2</td>
</tr>
<tr>
<td>Audit assessment payment</td>
<td>3</td>
</tr>
<tr>
<td>Estimated/tentative tax or installment payment (corporate income or insurance premium tax only)</td>
<td>4</td>
</tr>
<tr>
<td>Additional payment</td>
<td>5</td>
</tr>
<tr>
<td>Returned item re-payment</td>
<td>8</td>
</tr>
</tbody>
</table>
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.
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**

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer Name</td>
<td></td>
</tr>
<tr>
<td>Florida Tax Registration Number:</td>
<td></td>
</tr>
<tr>
<td>Federal Employers Identification Number (FEIN):</td>
<td></td>
</tr>
<tr>
<td>Social Security Number (SSN)*</td>
<td></td>
</tr>
<tr>
<td>Street or Mailing Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td></td>
</tr>
<tr>
<td>State:</td>
<td></td>
</tr>
<tr>
<td>ZIP:</td>
<td></td>
</tr>
<tr>
<td>Email Address:</td>
<td></td>
</tr>
<tr>
<td>Telephone Number:</td>
<td></td>
</tr>
<tr>
<td>Fax Number:</td>
<td></td>
</tr>
</tbody>
</table>

**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.

<table>
<thead>
<tr>
<th>Field</th>
<th>Information</th>
</tr>
</thead>
<tbody>
<tr>
<td>Representative Name:</td>
<td></td>
</tr>
<tr>
<td>Street or Mailing Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td></td>
</tr>
<tr>
<td>State:</td>
<td></td>
</tr>
<tr>
<td>ZIP:</td>
<td></td>
</tr>
<tr>
<td>Email Address:</td>
<td></td>
</tr>
<tr>
<td>Telephone Number:</td>
<td></td>
</tr>
<tr>
<td>Fax Number:</td>
<td></td>
</tr>
</tbody>
</table>

**Section 3: Return(s) Requested**

<table>
<thead>
<tr>
<th>Tax Return Type</th>
<th>From:</th>
<th>To:</th>
</tr>
</thead>
<tbody>
<tr>
<td>☐ Amusement Machine Certificate Fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Communications Services Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Corporate Income Tax</td>
<td></td>
<td></td>
</tr>
<tr>
<td>☐ Documentary Stamp Tax</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
| ☐ Estate Tax                              | Date of Death: | Decedent’s SSN*:
| ☐ Florida Business Tax Application        | From: | To:     |
| ☐ Fuel Tax                                | From: | To:     |
| ☐ Government Leasehold (Intangible) Tax   | From: | To:     |
| ☐ Gross Receipts Tax on Dry Cleaning      | From: | To:     |
| ☐ Gross Receipts Tax on Utility Services  | From: | To:     |
| ☐ Insurance Premium Taxes and Fees        | From: | To:     |
| ☐ Miami-Dade Lake Belt Mitigation Fees    | From: | To:     |
| ☐ Motor Vehicle Warranty Fee              | From: | To:     |
| ☐ Oil Production Tax                      | From: | To:     |
| ☐ Pollutants Tax                          | From: | To:     |
| ☐ Reemployment Tax (formerly Unemployment Tax) | From: | To:     |
| ☐ Rental Car Surcharge                    | From: | To:     |
| ☐ Sales and Use Tax                       | From: | To:     |
| ☐ Solid Minerals Severance Tax            | From: | To:     |
| ☐ 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.

**Recipient of Tax Return(s):**

<table>
<thead>
<tr>
<th>Method to Provide Tax Return(s):</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>[ ] 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.</td>
<td></td>
</tr>
<tr>
<td>[ ] 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.</td>
<td></td>
</tr>
</tbody>
</table>

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

OR

Representative Signature

Date

OR

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/cfo 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.
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. Rental car surcharge;
17. Sales and use tax and local option discretionary sales surtaxes;
18. Severance taxes, fees, and surcharges on gas and sulfur production, oil production, and solid mineral severance; and
19. 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 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) 352-92733671; 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 32399-0142. 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

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

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

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<td>Mailing Address (if different)</td>
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<td>How Long in Business</td>
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## Banking Information

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<td>ZIP</td>
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<td>Primary Business Account Number</td>
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## Description

Summary of Violation (attach additional pages if necessary):
ATTACHMENT 4
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.
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

(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.

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

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.
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/](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:

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Form Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) through 39(i)</td>
<td>No change.</td>
<td></td>
</tr>
<tr>
<td>(39)(i)</td>
<td>DR-501TS</td>
<td>Designation of Ownership Shares of Abandoned Homestead</td>
</tr>
<tr>
<td></td>
<td>(n. xx/xx)</td>
<td></td>
</tr>
</tbody>
</table>

(40)(a) through (61)(b) No change.

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

<table>
<thead>
<tr>
<th>County</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Parcel ID</td>
<td></td>
</tr>
<tr>
<td>Date abandoned</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Spouse 1 name as it appears on the joint title</th>
<th>Designated % ownership</th>
<th>Spouse 2 name as it appears on the joint title</th>
<th>Designated % ownership</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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 ________________________________

This instrument was sworn to and subscribed before me this date, ___________, by ___________________________ print name who is personally known to me or who has produced ___________________________ as identification.

Notary public seal

Notary public signature