AGENDA
FLORIDA DEPARTMENT OF REVENUE
Meeting Material 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

December 8, 2015

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

MaryAnn Murphy, Executive Asst. II
(850) 717-7138
9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM   SUBJECT         RECOMMENDATION


(ATTACHMENT 1)         RECOMMEND APPROVAL

2. Respectfully request adoption of and approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, rules relating to general tax administration. The rules relate to law changes effective in 2015, administrative changes to reduce burdens, and updates to forms.

Rules 12-10.008, 12-13.009, 12-16.003, 12-22.007, 12A-1.007, 12A-1.038, 12A-1.039, 12A-1.041, 12A-1.085, 12A-1.087, 12A-1.0911, 12A-1.097, 12A-19.100, 12B-4.003, 12B-5.150, 12B-5.300, 12B-6.005, 12B-6.0051, 12B-7.031, 12B-8.003, 12C-1.0194, 12C-1.0196, 12C-1.051, and 12C-2.0115

(ATTACHMENT 2)         RECOMMEND APPROVAL

3. Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register to adopt rule amendments relating to improvements in the application and renewal process for a Consumer's Certificate of Exemption.

Rule 12A-1.097 – Application for Consumer's Certificate of Exemption

(ATTACHMENT 3)         RECOMMEND APPROVAL
4. Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register to amend and create rules relating to child support. The proposed rules streamline the process for handling unidentifiable collections; update the form and specifications related to financial institution data matches; detail the process used for recovering noncovered medical expenses; and, outline the process and forms used in the administrative establishment of paternity and support obligations.

Rule 12E-1.0052 – Unidentifiable Collections  
Rule 12E-1.029 – Financial Institution Data Matches  
Rule 12E-1.031 – Noncovered Medical Expenses  
Rule 12E-1.036 – Administrative Establishment of Paternity and Support Obligations

(ATTACHMENT 4) RECOMMEND APPROVAL

5. Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register for rules relating to property tax oversight. The rule amendments remove obsolete duties of the admissions and certifications committees specified under Rule Chapter 12-9, F.A.C.

Rule 12 -9.002 – Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program

(ATTACHMENT 5) RECOMMEND APPROVAL

6. Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register for rules relating to property tax oversight. The proposed rules update Rule Chapter 12D-13, Tax Collectors Rules and Regulations, to reflect statutory changes, clarify language, and repeal unnecessary rules. Additionally, Rule12D-16.002, Index to Forms, is amended to incorporate revised forms.

Rule Chapter 12D-13 - Tax Collectors Rules and Regulations  
Rule 12D-16.002 – Index to Forms

(ATTACHMENT 6) RECOMMEND APPROVAL
ATTACHMENT 1
<table>
<thead>
<tr>
<th>Objective</th>
<th>Weight</th>
<th>Range</th>
<th>Result</th>
<th>Score</th>
<th>Weighted Score</th>
</tr>
</thead>
</table>
| 1 Average number of days from receipt of payment to deposit | 10%    | 5 = Less than 1 day  
4 = 1-2 days  
3 = 3-4 days  
2 = 5-6 days  
1 = 7 days or more | < 1 day | 5 | 0.5 |
| 2 Percent of revenue distributions made timely | 15%    | 5 = 98 -100%  
4 = 95 - 97%  
3 = 92 - 94%  
2 = 90 - 92%  
1 = 87-89% | 100.0 % | 5 | .75 |
| 3 Median number of days to process a refund | 5%     | 5 = Less than 30 days  
4 = 30-39 days  
3 = 40-49 days  
2 = 50-59 days  
1 = 60 days or more | 31 days | 4 | .20 |
| 4 Percent of IV-D cases with an order of support (FFY) | 10%    | 5 = 90-100%  
4 = 80-89%  
3 = 70-79%  
2 = 60-69%  
1 = 50-59% | 82.8% | 4 | .40 |
| 5 Percent of current support collected (FFY) | 5%     | 5 = 80-100%  
4 = 60-79%  
3 = 40-59%  
2 = 20-39%  
1 = Less than 19% | 62.5% | 4 | .20 |
| 6 Percent of support collected and distributed during the year that was due within the federal fiscal year (FFY) | 10%    | 5 = 90-100%  
4 = 80-89%  
3 = 70-79%  
2 = 60-69%  
1 = 50-59% | 81.4% | 4 | .40 |
| 7 Percent of State Distributions Unit collections disbursed within two business days of receipt (SFY) | 10%    | 5 = 100%  
4 = 99%  
3 = 98%  
2 = 97%  
1 = 96% | 99.7% | 4 | .40 |
| 8 Statewide Level of Assessment for real property | 10%    | 5 = 90% and up  
1 = 89.9% and below | 94.8% | 5 | .50 |
| 9 Percent of training participants satisfied with services provided | 5%     | 5 = 100%  
4 = 99%  
3 = 96-98%  
2 = 93-95%  
1 = 90-92% | 95.1% | 2 | .10 |
| **Total** | **80%** | | | | **3.45** |
Explanations

Property Tax Oversight

1. **Percentage of training participants satisfied with services provided** - In the first quarter of FY 2015-2016, the Certification and Training team received lower than anticipated training survey responses from one online training course and two classroom training courses. There were two key contributors for the lower ratings:

   1. Dissatisfaction navigating an online course that was moved to a new operating platform.

      In response to an Auditor General finding, training for a course was moved from the Revenue website to another platform to ensure greater accountability with regard to course participation. Some course participants do not like the new format, believe it is too restrictive, and wish to return to the previous course design; however, due to the Auditor General recommendations, we must continue to use a platform that provides for greater accountability. The Program will continue to search for alternative platforms that may be deemed more user friendly. In the interim, we will continue to make improvements in course materials based on participant feedback.

   2. Dissatisfaction regarding course materials provided by two outside vendors regarding their classroom-based training.

      In response to course participant feedback, the Program has conveyed comments regarding the class materials to the educational entities that provided them.

The Property Tax Oversight Program has trained 457 students encompassing 5,296 student hours in the first quarter of FY 2015-16. As we continue through the current year, the Program expects that continual process improvements will result in higher satisfaction ratings.

Highlights

General Tax Administration

Quality stands out in the reemployment tax program

Each year the State of Florida undergoes a federal review of various reemployment tax components for compliance with federal guidelines.

- These reviews place emphasis on the presence and adequacy of internal controls as well as validate the accuracy, quality and promptness of functions evaluated.
- The 2015 federal review marked the 12th consecutive year of outstanding performance in the areas of debits/billings and contribution report processing.
- This was also the 9th consecutive year that the cashiering function received a perfect score of 100%.
Child Support Program

End-of-Year Performance
The Child Support Program ended the federal fiscal year with the highest performance levels in the Program’s history. The Program increased the percent of support collected in the month that it is due by 4.1 percentage points, bringing the end of year performance to 62.5%. The final performance for the federal measure for cases paying on arrears was 67.4%, which is an increase of 8.8 percentage points. The Program also achieved 82.8% on the percent of cases with a support order and increased the number of newly established orders by 13.3% over last year.

New Walk-In Customer Service Model and Office Consolidation Leads to Savings and Improved Customer Service
The Child Support offices in Ft. Pierce and Vero Beach merged into one office. This office consolidation also included implementing our new walk-in customer service model. In September 2015, we assisted 10 percent more customers than in September 2014 and experienced an average wait time of 4 minutes, which is a 17 minute wait time reduction. This initiative is providing us the opportunity to better serve our customers as well as creating an annual lease savings of $132,818.

Improving Access to Employers
The Child Support Program is responsible for managing the State Directory of New Hires. This directory provides employment information to the Department of Economic Opportunity and Department of Children and Families to reduce reemployment and public assistance fraud. The Child Support Program also using this information to help collect support through income withholding. Employers report over 4 million new hire records annually mostly through our New Hire Reporting website. The Child Support Program launched a significant redesign in the New Hire Reporting website in July. Now employers and service bureaus can view recently submitted records and historical data for up to 2 years and report terminations and separations on the site versus mailing us hard copy notifications. The look and feel of the site is improved and it is mobile friendly.

Employee Portal
The Child Support Program is celebrating the one-year anniversary of our Employee Portal. The goal of this tool is to provide our team members with resources to improve their skills for their current position or to promote into new positions. The portal is a one-stop resource center for training and tools for career development. We had over 35,000 visits in our first year!

Property Tax Oversight

Improving Stakeholder Communication
As part of an ongoing commitment to improve stakeholder communication, the Property Tax Oversight program director has begun a process to help improve communications. During this fiscal year, the program director plans to meet with taxpayers and their representatives, property appraisers, tax collectors, and other interested parties. During the first quarter of FY 2015-16, informal meetings were initiated with property appraisers, tax collectors, and select staff from 29 Florida counties. This communications initiative will continue through 2016.
ATTACHMENT 2
December 8, 2015

MEMORANDUM

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

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

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

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

THRU: Marshall Stranburg, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

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

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.
The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of $200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of $1,000,000 within 5 years.
**What is the Department requesting?** The Department requests final adoption of the following proposed rules, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

**LEGISLATIVE CHANGES**

**Why are the proposed rules necessary?** These rule changes are necessary to incorporate statutory changes effective in 2015.

**What do the proposed rules do?**

*Research and Development Tax Credit, Rule 12C-1.0196, F.A.C. (incorporating changes made to Section 220.196, F.S., by Ch. 2015-221, L.O.F.)*

- Modifies the application process to limit applicants to those in qualified target industry businesses, as required by the amended statute. Also incorporates the new statutory requirement that a business must receive and attach to its application a letter from the Department of Economic Opportunity certifying that the business is an eligible target industry business.
- Provides that the application period will be expanded to the period between 12:00 a.m., ET, on March 20 through 11:59 p.m., ET, on March 26, as provided in the amended statute.
- Provides that if the total credit amounts requested by qualified applicants exceed that year’s allocation amount, each qualified applicant will be allocated credit on a prorated basis, as provided in the amended statute.

*Florida Space Business Incentives Act, New Rule 12C-1.0194, F.A.C. (incorporating the creation of Section 220.194, F.S., by Chapter 2011-76, L.O.F., which provides for a new tax credit beginning October 1, 2015)*

- Provides guidance on the new corporate income tax credit for spaceflight projects which becomes effective for tax years beginning on or after October 1, 2015.
- Promulgates the process for applying for, transferring, and using the new credit.

*Aviation Fuel for Flight Training, Rule 12B-5.300, F.A.C. (incorporating the new exemption added to Section 206.9825, F.S., by Ch. 2015-221, L.O.F.)*

- Provides guidance on the new aviation fuel tax exemption for qualified colleges or universities that provide flight training.
- Specifies which types of schools will qualify for the exemption, as provided in the amended statute.
- Gives a suggested exemption certificate to be used by qualified schools when purchasing aviation fuel from terminal suppliers or wholesalers.
- Provides information on how terminal suppliers and wholesalers who sell aviation fuel to qualified schools can obtain a credit for the tax they paid.
- Provides guidance to qualified schools on how they can apply for a refund of aviation fuel tax paid to retailers.
Agriculture, Rule 12A-1.087, F.A.C. (incorporating changes made to Ch. 212, F.S., by Ch. 2015-221, L.O.F.)

- Incorporates the statutory expansion of the exemption for power farm equipment to include irrigation equipment and repair of both power farm equipment and irrigation equipment.
- Adds administrative provisions for the new exemption for the amount of the sales price below $20,000 for farm trailers weighing less than 12,000 pounds.
- Adds the storage of raw products and stakes used by farmers to the list of items eligible for an exemption.
- Updates the suggested purchaser’s certificate language to include the newly exempted items.

Were comments received from external parties? Yes, related to Rule 12A-1.087, F.A.C. A rule workshop was held for that rule on October 6, 2015, and comments were received from interested parties. A rule workshop was scheduled to be held for the remainder of the rules on September 6, 2015, if requested in writing. No request was received and no other workshop was held. On October 27, 2015, the Governor and Cabinet approved the Department’s request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for November 19, 2015, if requested. No request was received to hold the scheduled rule hearing. No written comments from the public have been received by the Department. Comments were received from the staff of the Joint Administrative Procedures Committee. All questions have been answered, and all necessary changes have been made in response to those comments.

ADMINISTRATIVE CHANGES

Why are the proposed rules necessary? These rule changes are necessary to incorporate changes made by the Department to ease the administrative burden on taxpayers and to repeal obsolete provisions.

What do the proposed rules do?

Mobile App, Rules 12A-1.085 and 12A-1.0911, F.A.C.

- Expands provisions relating to the Department’s mobile application to include information regarding the availability and use of this resource for qualified production companies and direct-pay permit holders.

Resale Certificates, Rules 12A-1.038 and 12A-1.039, F.A.C.

- Removes duplicative provisions in Rule 12A-1.038, F.A.C. regarding sales for resale
- Makes technical changes regarding the use of electronic verification methods
- Clarifies the information contained on, and documentation requirements for use of, Annual Resale Certificates.
Closing Agreements, Rule 12-13.009, F.A.C.

- Removes the requirement that closing agreements be signed in the presence of two witnesses, as there is no statutory requirement for this provision. In response to internal and external requests, this change simplifies the process of entering into closing agreements with taxpayers.

Repeal of Obsolete State Revenue Sharing Application, Rule 12-10.008, F.A.C.

- Repeals form DR-700018, the State Revenue Sharing Application. The Department is no longer requiring the form to be submitted annually, as each local government already certifies the requested information to the Department’s Property Tax Oversight Program. Eliminating the application will reduce any duplication of information provided by the local governments and will save time and financial resources.

Repeal of Obsolete Motor Vehicle Forms, Rule 12A-1.007, F.A.C.

- Removes cross references to forms being repealed.
- Repeals forms DR-40 (Sales Tax Exemption Affidavit), DR-41 (Ownership Declaration and Motor Vehicle Sales and Use Tax Report), DR-41A (Certificate of Motor Vehicle Sales Tax Exemption), and DR-41C (Dealer’s Sales Tax Statement – Boats). These forms are redundant, as the Florida Department of Highway Safety and Motor Vehicles has promulgated and published forms HSMV 82039 and 82040, which address the same issues. In addition, the HSMV forms better address the need for this information, as the information requested is needed at the time a vehicle or vessel is registered with a local tax collector. Eliminating the Department’s version of these forms will reduce any confusion or duplication of information provided by taxpayers, which will save time and financial resources for the Department of Revenue, the Department of Highway Safety and Motor Vehicles, local tax collectors, and taxpayers.

Repeal of Obsolete Photo Finishing Forms, Rule 12A-1.041, F.A.C.

- Removes a cross reference to forms being repealed.
- Repeals forms DR-3 (Chemicals Used by Photograph Finishers – Taxable) and DR-3A (Chemicals Used by Photograph Finishers – Exempt), which are obsolete lists of taxable and exempt chemicals used in photo finishing. These lists do not reflect current technology or processes and therefore provide no value to the industry.

Were comments received from external parties? No. A rule workshop was scheduled to be held on September 6, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department. On October 27, 2015, the Governor and Cabinet approved the Department’s request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for November 19, 2015, if requested. No request was received to hold the scheduled rule hearing. No request was received to hold the scheduled rule hearing. No written comments have been received by the Department.
FORM CHANGES

Why are the proposed rules necessary? These rule changes are necessary to incorporate statutory changes made by the 2015 Legislature and to bring forms into compliance with current administrative and statutory requirements. Many of the forms are being promulgated primarily to incorporate a digital version of the form on the Department of State website (a new statutory requirement since the last update to these forms). A breakdown of which forms are being promulgated in each category (legislative, administrative, or compliance purposes) is attached to this memo.

What do the proposed rules do?

This rulemaking will adopt changes to 52 forms used by the Department in the administration of the following taxes, fees, and surcharges:

- Insurance Premium Taxes, Fees, and Surcharges – 5 forms
- Corporate Income Tax – 9 forms
- Documentary Stamp Tax – 3 forms
- Sales and Use Tax – 17 forms
- Communications Services Tax – 6 forms
- Tax on Fuels and Pollutants – 3 forms
- Gross Receipts Tax – 2 forms
- Severance Tax – 1 form
- Government Leasehold Intangible Personal Property Tax – 2 forms
- Administrative Forms – 4 forms

These changes are necessary to bring forms into compliance with current legislation, to correct obsolete references, and to conform each form to current statutory requirements. This rulemaking will also repeal 9 obsolete forms (8 sales and use tax forms and 1 administrative form) which are no longer necessary, due to administrative changes explained above.

Were comments received from external parties? No. A rule workshop was scheduled to be held on September 6, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department. On October 27, 2015, the Governor and Cabinet approved the Department’s request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for November 19, 2015, if requested. No request was received to hold the scheduled rule hearing. No request was received to hold the scheduled rule hearing. No written comments from the public have been received by the Department. Comments were received from the staff of the Joint Administrative Procedures Committee, and all necessary changes have been made in response to those comments.
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
Forms Update 2015

Legislative Changes

Communications Services Tax (Chapter 2015-221, L.O.F.), Rate change, Alternative-Period Filing Election Method

DR-700016 Florida Communications Services Tax Return 7/15
DR-700016 Florida Communications Services Tax Return 1/16
DR-700019 Communications Services Use Tax Return
DR-700033 Notification of Alternative-Period Basis Reporting for Communications Services Tax (N. 10/15)

Insurance Premium Tax (Chapter 2015-188, 2015-189, and 2015-191, L.O.F.), changes to fire districts

DR-350900 2015 Insurance Premium Tax Information for Schedules XII and XIII, DR-908
DR-908 Insurance Premium Taxes and Fees Return for Calendar Year 2015
DR-908N Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

Corporate Income Tax (Chapter 2015-221, Chapter 2011-76, L.O.F.); incorporation of changes to R&D credit and adding provisions relating to spaceflight projects credit which becomes effective this year

F-1065 Florida Partnership Information Return
F-1065N Instructions for Preparing Form F-1065 Florida Partnership Information Return
F-1120 Florida Corporate Income/Franchise Tax Return
F-1120A Florida Corporate Short Form Income Tax Return
F-1120N F-1120 Instructions – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2014
F-1120X Amended Florida Corporate Income/Franchise Tax Return
F-1120XN Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return
F-1196 Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax

Administrative Changes

Sales and Use Tax

DR-18 Application for Amusement Machine Certificate (updating form to include additional information; separating instructions into a separate form)
DR-18N Instructions for Amusement Machine Certificates - New for 2016 (moved instructions from DR-18 to a separate document for administrative ease and clarity)

Insurance Premium Tax

DR-907 Florida Insurance Premium Installment Payment (updated dates and logo, repromulgating so that it is on same update schedule as its instructions, DR-907N.
DR-907N Instructions for Filing Insurance Premium Installment Payment (Modified method by
which taxpayers can notify the department of changes to business name, location or mailing address, or for closures or transfers of the business. Now provides that account changes are to be submitted online rather than by mail, which allows for faster and more accurate notification. Also updates dates to the correct year.)

**Corporate Income Tax**

F-851 Corporate Income/Franchise Tax Affiliations Schedule (updated form to make it easier to complete online, removed reference to obsolete publication)

**Compliance Changes**

Repromulgating for the express purpose of compliance with s. 120.54, F.S., of the Administrative Procedures act and/or Rule 1-1.013, F.A.C., Materials Incorporated by Reference. These changes may include: (1) adding rule reference information, (2) correcting language incorporating the rule by reference, and/or (3) promulgating an electronic copy for posting on the Department of State’s website.

**Administrative**

DR-872 Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund
GT-400210 Registration Information Sharing and Exchange (RISE) Program - Level-One Agreement
GT-400211 Registration Information Sharing and Exchange (RISE) Program - Level-Two Agreement
GT-400212 Registration Information Sharing and Exchange (RISE) Program - Level-Three Agreement

**Sales and Use Tax**

DR-1CON Application for Consolidated Sales and Use Tax Filing Number
DR-1214 Application for Temporary Tax Exemption Permit
DR-123 Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing Outside of Florida
DR-15AIR Sales and Use Tax Return for Aircraft
DR-15EZN Instructions for DR-15EZ Sales and Use Tax Returns
DR-15MO Florida Tax on Purchases
DR-15N Instructions for DR-15 Sales and Use Tax Returns
DR-16P* Sales and Use Tax Direct Pay Permit
DR-17A Certificate of Cash Deposit/Cash Bond
DR-29 Application for Release or Refund of Security
DR-300400 Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes
DR-46NT Nontaxable Medical Items and General Grocery List
DR-600013 Request for Verification that Customers are Authorized to Purchase for Resale
DR-7N Instructions for Consolidated Sales and Use Tax Return
DR-99A Affidavit for Private or Casual Sale of a Motor Vehicle

**Communications Services Tax**

DR-700030 Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax
DR-700032 Renewal Notice and Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax
**Documentary Stamp Tax**

DR-225  Documentary Stamp Tax Return for Registered Taxpayers’ Unrecorded Documents  
DR-228  Documentary Stamp Tax Return for Nonregistered Taxpayers’ Unrecorded Documents  
DR-229  Documentary Stamp Tax - Section 201.02(6), Florida Statutes, Exemption

**Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel**

DR-156T  Florida Temporary Fuel Tax Application  
DR-176  Application for Air Carrier Fuel Tax License  
DR-185  Application for Fuel Tax Refund Permit

**Severance Taxes**

DR-146  Miami-Dade County Lake Belt Mitigation and Water Treatment Upgrade Fees Tax Return

**Gross Receipts**

DR-133  Gross Receipts Tax Return  
DR-700001  Municipal Public Service Tax Database Report

**Intangible Personal Property Tax**

DR-601G  Government Leasehold Intangible Personal Property Tax Return  
DR-602G  Government Leasehold Intangible Personal Property Tax Application for Extension of Time to File Return

**Repealed Forms**

Explanations of the reasons for repeal of each of the following forms is located in the Administrative Changes portion of the Routing Memo, with the exception of Form DR-19A, Application for Distributor Level Collection/Payment Agreement for Sales and Use Tax. This form was created in response to a request from a single taxpayer more than ten years ago, and has not been used subsequently. The process for entering into a Payment Agreement is promulgated in Rule 12A-1.0911(3), F.A.C.

**Administrative**

DR-700218  Revenue Sharing Application

**Sales and Use Tax**

DR-19A  Application for Distributor Level Collection/Payment Agreement for Sales and Use Tax  
DR-3  Chemicals used by Photograph Finishers - Taxable  
DR-3A  Chemicals used by Photograph Finishers - Exempt  
DR-40  Sales Tax Exemption Affidavit  
DR-40A  Exemption Affidavit for Boats Placed in a Registered Repair Facility  
DR-41  Ownership Declaration & Motor Vehicle Sales and Use Tax Report  
DR-41A  Certificate of Motor Vehicle Sales Tax Exemption  
DR-41C  Dealer’s Sales Tax Statement – Boats
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-10, FLORIDA ADMINISTRATIVE CODE
STATE REVENUE SHARING
AMENDING RULE 12-10.008

SUMMARY OF PROPOSED RULE
The proposed amendment to Rule 12-10.008, F.A.C. (Administration), repeals form DR-700218.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The proposed amendment to Rule 12-10.008, F.A.C., repeals the form currently used to continue participation in the state revenue sharing. The Department of Revenue is no longer requiring the State Revenue Sharing Application, form DR-700218, to be submitted annually. The Department of Revenue determined that each local government already certifies the requirements of Section 200.065, F.S., to the Department’s Property Tax Oversight Program. Eliminating the application will reduce any duplication of information provided by the local governments, which will save time and financial resources.

FEDERAL COMPARISON STATEMENT
The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.
SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4399), to advise the public of the proposed change to Rule 12-10.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-10.008, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5080 – 5081) to advise the public of the proposed changes to Rule 12-10.008, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received by the Department.
12-10.008 Administration.

(1) through (2) No change.

(3) Each year, prior to June 30, each unit of local government must make application to the department for continued participation. Form DR-700218, Revenue Sharing Application, dated 04/98, is hereby adopted by reference as the form used by the Department of Revenue for the purposes of this rule. A copy of this form is available, without cost, by one or more of the following methods: 1) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) faxing the Distribution Center at (850) 922-2208; or, 3) using a fax machine telephone handset to call the Department’s automated Fax on Demand system at (850) 922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 5) calling the Forms Request Line during regular office hours at 1(800) 352-3671; or, 6) downloading selected forms from the Department’s Internet site at the address shown inside the parentheses (www.myflorida.com/dor). Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

(4) Renumbered (3) No other change.
Rulemaking Authority 218.26(1) FS. Law Implemented 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS. History–New 3-8-82, Formerly 12-10.08, Amended 11-1-98._____. 
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE
COMPROMISE AND SETTLEMENT
AMENDING RULE 12-13.009

SUMMARY OF PROPOSED RULE
The proposed amendment to Rule 12-13.009, F.A.C. (Closing Agreements), removes the requirement that a closing agreement must be signed by two witnesses.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The proposed amendment to Rule 12-13.009, F.A.C., removes the requirement that two witnesses are required to sign closing agreements. Witnesses are not statutorily required for these documents, and removing the requirement simplifies the process of entering into closing agreements for taxpayers.

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP
OCTOBER 6, 2015
A Notice of Proposed Rule Development was published in the Florida Administrative
Register on September 22, 2015 (Vol. 41, No. 184, p. 4399), to advise the public of the proposed changes to Rule 12-13.009, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING
OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-13.009, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING
NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5081 – 5083) to advise the public of the proposed changes to Rule 12-13.009, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received by the Department.
12-13.009 Closing Agreements.

(1) A written closing agreement is necessary to settle or compromise tax, interest, or penalty when a tax matter relates to an assessment where the amount compromised is in excess of $30,000 or to a matter in an informal protest in Technical Assistance and Dispute Resolution. Settlement or compromise of tax matters in litigation must be pursuant to a written settlement agreement, court order, or similar written document reflecting the agreement reached between the taxpayer and the Department. In all other cases of compromise or settlement, the signature and name of the person exercising the Department’s authority, the reason for the compromise or settlement, and the date the action was taken is required to be placed on the taxpayer’s written request or documented in the Department’s records of the compromise or settlement.

(2) When a written closing agreement is necessary, the Department will prepare a Closing Agreement and forward it to the taxpayer. The taxpayer must sign the agreement and return it to the Department.

(a) The taxpayer’s signature on the agreement shall be affixed in the presence of two witnesses who shall also sign the agreement.

(b) In the case of a corporate taxpayer, an officer of the corporation shall sign the agreement, and the corporate seal shall be affixed and attested by the secretary of the corporation.
(b)(e) An authorized person qualified as a representative under Rule 12-6.005, F.A.C., who has duly filed a Power of Attorney and Declaration of Representative (form DR-835, incorporated by reference in Rule 12-6.0015, F.A.C.), which is signed and sworn to by the taxpayer being represented, is authorized to sign the agreement for the taxpayer in the presence of two witnesses who shall also sign the agreement which shall bind the taxpayer to the terms of the agreement.

(3) A closing agreement signed by the taxpayer and the Department settles the taxpayer’s liability for tax, interest, or penalty for the tax period specified in the agreement absent any specific provision to the contrary contained in such closing agreement. The closing agreement is binding upon the taxpayer and the Department unless there is a showing of fraud or misrepresentation of material fact, or unless the Department is required to make an adjustment of the taxpayer’s liability under Section 220.23 or 198.16, F.S. The taxpayer is not entitled to protest or institute judicial or administrative procedures to recover any tax, interest, or penalty paid pursuant to a closing agreement absent any specific provision to the contrary contained in such closing agreement.

(4) An offer for compromise or settlement which is not accepted, but is reflected in a proposed closing agreement shall not be deemed an admission by the Department or the taxpayer and will not prejudice either party’s position in litigation or in an administrative proceeding.

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), 212.12(14), 213.05, 213.21, 213.24(3), 215.34(2) FS. History–New 5-23-89, Amended 8-10-92, 5-18-94, 10-24-96, 10-2-01, 4-26-10, 10-29-13, ____.
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE
CONSENT AGREEMENTS
AMENDING RULE 12-16.003

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), updates form DR-872 to bring the form and rule into compliance with current administrative procedures and allow the form to be accessed electronically through the Department of State’s website.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-16.003, F.A.C., adopts, by reference, updates to the Consent to Extend the Time to Issue an Assessment or File a Claim for Refund, form DR-872. These updates bring the form and rule into compliance with current administrative procedures and allow the form to be accessed electronically through the Department of State’s website.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.
SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4400), to advise the public of the proposed changes to Rule 12-16.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-16.003, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, p. 5083) to advise the public of the proposed changes to Rule 12-16.003, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received by the Department.
12-16.003 Form of Consent Agreements.

(1) No change.

(2) The Department prescribes Form DR-872, Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund, (January 2016, hereby incorporated by reference, effective 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____) dated October 2003, as the form to be used for the purposes of this chapter and incorporates this form by reference. A copy of this form may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site 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, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY). The Department will provide this form to the taxpayer with the information specified in subsection (1) of this rule already entered on the form.

Rulemaking Authority 213.06(1), 213.23(2) FS. Law Implemented 213.23 FS. History–New 12-28-88, Amended 3-16-93, 12-2-03, 1-25-12,____.
Consent to Extend the Time to Issue

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

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

To extend the time to issue a Consent to Extend the Time to Issue or to File a Claim for Refund,

<table>
<thead>
<tr>
<th>Taxable Period</th>
<th>Current SOL</th>
<th>New SOL</th>
<th>Expiration Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Consent Agreement #: [ ]

Tax and Governing Statute:
- [ ] Sales and Use Tax and any other applicable surtax(es), Chapter 212, F.S.
- [ ] Corporate Income Tax, Chapter 220, F.S.
- [ ] Intangible Personal Property Tax, Chapter 199, F.S.
- [ ] Documentary Stamp Tax, Chapter 201, F.S.
- [ ] Communications Services Tax, Chapter 202, F.S.
- [ ] Other: [ ]
- [ ] Other: [ ]
- [ ] Other: [ ]
- [ ] Other: [ ]

Printed Taxpayer’s Name: [ ]
Federal Identification Number: [ ]

Printed Name of Authorized Official: [ ]
Title: [ ]
Signature of Official: [ ]
Date Signed: [ ]

Printed Name of FDOR Designee: [ ]
Signature of FDOR Designee: [ ]
Title of FDOR Designee: [ ]
Case Number(s): [ ]
Business Partner Number: [ ]
Date Signed: [ ]

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

The proposed amendment to Rule 12-22.007, F.A.C. (Registration Information Sharing and Exchange Program), revises forms used in the registration information sharing and exchange program.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-22.007, F.A.C., adopts, by reference, changes to forms currently used to administer registration information sharing and exchange program.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4400), to advise the public of the proposed
changes to Rule 12-22.007, F.A.C. (Registration Information Sharing and Exchange Program), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

**SUMMARY OF PUBLIC HEARING**

**OCTOBER 27, 2015**

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-22.007, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

**SUMMARY OF RULE HEARING**

**NOVEMBER 19, 2015**

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5084 – 5085) to advise the public of the proposed changes to Rule 12-22.007, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received by the Department.
CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION

AMENDING RULE 12-22.007

12-22.007 Registration Information Sharing and Exchange Program.

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

(c) The Department hereby incorporates the following agreements used in the administration of the RISE Program. Copies of these agreements may be obtained, without cost, by: 1) downloading the selected agreement from the Department’s Internet site at www.myflorida.com/dor; or, 2) calling the General Tax Administration RISE Coordinator at (850) 717-7129; or, 3) writing the General Tax Administration RISE Coordinator, General Tax Administration Resource Management, Mail Stop 1-4600, 5050 West Tennessee Street, Tallahassee, Florida 32399-0151. Persons with hearing or speech impairment may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

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<thead>
<tr>
<th>Number</th>
<th>Title</th>
<th>Effective Date</th>
</tr>
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<tbody>
<tr>
<td>1.</td>
<td>GT-400210 Registration Information Sharing and Exchange</td>
<td>01/12</td>
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<tr>
<td></td>
<td>(RISE) Program – Level-One Agreement</td>
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<tr>
<td></td>
<td>(R. 01/12)</td>
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<tr>
<td>2.</td>
<td>GT-400211 Registration Information Sharing and Exchange</td>
<td>01/12</td>
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<tr>
<td></td>
<td>(RISE) Program – Level-Two Agreement</td>
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<tr>
<td></td>
<td>(R. 01/12)</td>
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<tr>
<td></td>
<td>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-00815">http://www.flrules.org/Gateway/reference.asp?No=Ref-00815</a>)</td>
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</tr>
<tr>
<td>3.</td>
<td>GT-400212 Registration Information Sharing and Exchange</td>
<td>01/12</td>
</tr>
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</table>
(RISE) Program Participant Certification for Access
to Confidential State Tax Information (N. ___01/42)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___00816)

(d) through (4)(c) No change

Rulemaking Authority 213.0535(4), 213.06(1) FS. Law Implemented 213.053(8)(j),
213.0535 FS. History–New 3-17-93, Amended 4-2-00, 4-16-07, 1-25-12.,____.
State of Florida
Registration Information Sharing and Exchange (RISE) Program
Level-one Agreement

1. The Florida Department of Revenue (hereafter referred to as the Department), acting in its capacity as coordinator of the Registration Information Sharing and Exchange (RISE) program, and the _______________________ (Government Entity) hereby enter into this Agreement for the sharing of certain information as prescribed in Section (s.) 213.0535, Florida Statutes (F.S.), for Level-one participants of the RISE program. This Agreement shall be effective for three (3) years from the date of its execution. This Agreement is in effect when it has been signed and dated by an authorized representative on behalf of the Government Entity and by an authorized representative on behalf of the Department. The Agreement is in effect on the later of the date the Agreement is signed and dated by the Government Entity or by the Department and will remain in effect for three (3) years from the later date.

2. As stated in s. 213.0535(5), F.S., when in receipt of information shared according to this Agreement, the Government Entity shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in s. 213.053, F.S., and Chapter 12-22, Florida Administrative Code (F.A.C.). The Government Entity shall be subject to the same penalties for violation of these requirements as provided in s. 213.053(2), F.S. The____________________________ (Title or Position) of the Government Entity, or his/her designee, agrees to take appropriate steps to protect information obtained under RISE and this Agreement from unauthorized disclosure, especially any confidential tax information obtained from the Department.

3. The manager of the Department Service Center serving the Government Entity, or the manager’s delegate, shall be the point of contact for receiving confidential tax information requests pursuant to this Agreement.

4. The following minimum procedures must be implemented prior to receiving any confidential tax information from the Department.
   
   A. Information the Department provides shall only be used for the administration or enforcement of tax or licensing provisions for the laws listed below. Please check the box(es) for which statute(s) this data is being requested.
      - Chapter 212, F.S., sales and use tax.
      - Section 125.0104, F.S., tourist development tax.
      - Section 125.0108, F.S., tourist impact tax.
      - Chapter 205, F.S., local business taxes.
      - Section 212.0305, F.S., convention development taxes.
      - Chapter 509, F.S., public lodging and food service establishment licenses.
      - Chapter 561, F.S., beverage law licenses.
      - Chapter 67-930, Laws of Florida, municipal resort tax.

   B. When not being used, the information must be kept under lock and key or other secure manner.

   C. When no longer needed, tax information provided by the Department must be destroyed by shredding, incineration, pulping, or other appropriate means to make the information unreadable. Shredded paper should be 5/16 inch wide or smaller and, if not using a crosscut shredder, paper should be fed into the shredder with lines of print perpendicular to the cutting blades of the shredder. If incinerating, the incinerator should produce enough heat to burn the entire bundle, or the bundle should be separated to ensure all pages are burned. If pulping, the process should reduce all material to particles one inch or smaller.
D. Only authorized employees of the Government Entity with an official use for the information as stated in paragraph A, shall be allowed access to the information. All authorized employees of the Government Entity are responsible for familiarity and compliance with the confidentiality provisions of s. 213.053(2), F.S., as amended, and Chapter 12-22, F.A.C., related to the use of any state tax information received pursuant to this Agreement.

E. The RISE participant must supply a list of authorized employees as stated in paragraph D to the RISE Coordinator of the Department not less than annually by January 31. Such list shall include the name and position of each authorized employee.

F. Each authorized employee as stated in paragraph D is required to execute by January 31 of each year the certification of familiarity with the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C., found in Attachment C of this Agreement. Any person who becomes an authorized employee subsequent to January 31 must execute a separate certification of familiarity. In each instance, all certifications shall be forwarded to the RISE Coordinator of the Department within 15 business days of the hire date or change of employment status.

G. In the event that a person signing this Agreement or an authorized employee leaves employment or changes employment status such that he or she no longer has an official use for the information, the Government Entity must notify the RISE Coordinator within 15 business days of the employee’s termination or change of employment status.

5. The Department may conduct on-site security reviews to ensure that adequate procedures are in place to safeguard confidential tax information received under RISE and this Agreement and prevent any unauthorized disclosures of that information.

6. Mutually acceptable techniques and methods of information sharing will be developed when and as required by the operating officials of the respective parties to this Agreement with the overall objective of providing the most useful data, with a minimum of interruption of operating routines, and the least amount of additional expense.

7. Information sharing frequency shall be either monthly or quarterly as specified in Attachment A of this Agreement.

8. The following data elements relating to licensing or registration activity during each period will be exchanged by the parties to this Agreement within 20 days of the end of that month or quarter:
   
   A. Registrant’s, licensee’s or taxpayer’s name (business and owner).
   B. Mailing address (including ZIP code).
   C. Business location address (including ZIP code).
   D. Telephone number (business and owner).
   E. Federal employer identification number or *social security number.

   *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.

   F. Business type code (NAICS or SIC code).
RISE Program Level-one Information Sharing Agreement

(Print Name of Government Entity)

G. County code (as provided by the Department).
H. Applicable state or local license or registration number, and any other unique identifying number.
I. Business opening date.
J. Indication if new or re-issuance (not renewals or address changes).

9. Unless otherwise specified in Attachment A to this Agreement, information specified in paragraph 8 of this Agreement shall be provided in a computer processable medium in the format found in Attachment B of this Agreement.

10. No information received by the Department from the Internal Revenue Service shall be disclosed under this Agreement.

11. In the event that the Government Entity fails to fulfill its obligations for participating in the RISE program in accordance with s. 213.0535, F.S., and this Agreement, the Department is authorized to suspend the routine providing of tax information to that entity and, in its role as coordinator of the RISE program, is also authorized to recommend that other participants in the RISE program suspend any information exchange activity with the Government Entity.

Approved:

__________________________________________  ____________________________
Deputy Executive Director  Title:__________________________  
Florida Department of Revenue  Office:_________________________  

(Government Entity)

Signed at Tallahassee, Florida,  
this _____ day of ___________, 20____.

Signed at _____________________, Florida,  
this _____ day of ___________, 20____.
RISE Attachment A
for
Level-one Agreement

Name of Local Government: 

Signer of Agreement:
Name: __________________________
Title: __________________________
Mailing address: __________________________
Email address: __________________________
Phone: __________________________

Administrative contact:
Name: __________________________
Title: __________________________
Mailing address: __________________________
Email address: __________________________
Phone: __________________________

Data processing contact:
Name: __________________________
Title: __________________________
Mailing address: __________________________
Email address: __________________________
Phone: __________________________

Information sharing frequency (select one):   ____ Monthly   ____ Quarterly

Type of Computer System: __________________________

Method of Data Transmission will be Secure Email.

NOTE: Prior approval must be obtained in writing from the Department for use of other than secure email medium for data transmission.

Application should be made to:
John Crotty, RISE Coordinator
Revenue Accounting and Local Government
Mail Stop 1-3628
5050 W Tennessee Street
Tallahassee FL 32399-0136

Defined area and/or boundaries for data: List all applicable ZIP code(s), and/or county code(s).

_________________________________________________________________________________________________
_________________________________________________________________________________________________

Authorized signature: __________________________ Date: __________________________
RISE Attachment B  
for Level-one Agreement

1. General Information:
   A. All numeric fields are in unpacked format, preceded with zeroes, right justified, and zero-filled when not used.
   B. All alphanumeric fields are to be left justified and space-filled when not used.
   C. The attached Magnetic Media Transmittal should be completed and returned with the CD ROM or diskette.
   D. It is the policy of the Florida Department of Revenue to erase all data from the magnetic media prior to returning, unless requested.

RISE Participant’s File Description as of July 2004

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<tr>
<th>Position</th>
<th>Field Name</th>
<th>Length of Field</th>
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<td>Mailing Name</td>
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<td>150 – 151</td>
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<td>153 – 161</td>
<td>Mailing ZIP Code</td>
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<td>Business Location State</td>
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<td>326 – 334</td>
<td>Business Location ZIP Code</td>
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<td>336 – 345</td>
<td>Business Location Phone Number</td>
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<td>346 – 346</td>
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<td>1 character</td>
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<tr>
<td>347 – 355</td>
<td>FEI or SSN Numbers</td>
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<td>delimiter</td>
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<tr>
<td>357 – 357</td>
<td>FEI - SSN Indicator</td>
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<td>359 – 362</td>
<td>Standard Industry Code (SIC)</td>
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<tr>
<td>364 – 368</td>
<td>NAICS Code (new standard to replace SIC code)</td>
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<td>370 – 371</td>
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<td>Kind Code (state business description)</td>
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<tr>
<td>376 – 388</td>
<td>Sales Tax SAP Certificate Number (Total 13 numbers).</td>
<td></td>
</tr>
<tr>
<td>389 – 389</td>
<td>delimiter</td>
<td>1 character</td>
</tr>
<tr>
<td>390 – 402</td>
<td>Old Sales Tax Certificate Number (Total 13 numbers).</td>
<td></td>
</tr>
<tr>
<td>403 – 403</td>
<td>delimiter</td>
<td>1 character</td>
</tr>
<tr>
<td>404 – 411</td>
<td>Business Open Date (CCYYMMDD Format)</td>
<td>8 numbers</td>
</tr>
<tr>
<td>412 – 412</td>
<td>delimiter</td>
<td>1 character</td>
</tr>
<tr>
<td>413 – 432</td>
<td>Blank Spaces (for RISE participant's use)</td>
<td>20 characters</td>
</tr>
<tr>
<td>433 – 433</td>
<td>End-of-File-Marker</td>
<td>Number Zero</td>
</tr>
</tbody>
</table>

Delimiter is the ^ character (located above the number six key on a standard PC-Keyboard).
RISE Attachment C for Level-one Agreement
Revenue Information Sharing and Exchange (RISE)
Program Participant Certification for
Access to Confidential State Tax Information

I hereby certify that I have read and understand the following:

1. Section 213.053, F.S., makes state tax information in the possession of the Department confidential except for official tax administration purposes.

2. Violation of confidentiality requirements found in s. 213.053(2), F.S., is a first degree misdemeanor, punishable, as stated in ss. 775.082 and 775.083, F.S.

3. When in receipt of state tax information from the Department, RISE participants and their authorized employees, and certified public accountants contracted pursuant to ss. 125.0104 and 212.0305, F.S., are subject to the same requirements of confidentiality and the same penalties for violation of those requirements as the Department.

4. No federal tax information will be made available.

5. Confidential state tax information must be kept under lock and key when not being used.

6. State tax information may be used for official tax administration purposes only.

7. When no longer needed, this information will be returned to the department, or destroyed according to the agreement.

8. Only authorized employees of the RISE participant listed on the attached sheet, or any certified public accountant contracted pursuant to s. 125.0104 or 212.0305, F.S., with an official need and use, will be allowed to request, receive, and review state tax information.

____________________________________  ______________________________________
(Name)       (Title of Signer)
Signer of RISE Agreement

____________________________________  ______________________________________
(Signature)      (Date)

As an authorized employee of the RISE Participant, I hereby certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware of the criminal penalties for the unauthorized disclosure of state tax information punishable as stated in ss. 775.082 and 775.083, F.S. I understand that state tax information received from the Department may be used by listed staff of the Government Entity and for official tax administration purposes only.

<table>
<thead>
<tr>
<th>Name (Print or Type)</th>
<th>Official Title</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

(Attach additional sheets if necessary)
State of Florida
Registration Information Sharing and Exchange (RISE) Program
Level-two Agreement

1. The Florida Department of Revenue (hereafter referred to as the Department), acting in its capacity as coordinator of the Registration Information Sharing and Exchange (RISE) program, and the _________________________ (Government Entity) hereby enter into this Agreement for the sharing of certain information as prescribed in Section (s.) 213.0535, Florida Statutes (F.S.), for Level-two participants of the RISE program. This Agreement shall be effective for three (3) years from the date of its execution. This Agreement is in effect when it has been signed and dated by an authorized representative on behalf of the Government Entity and by an authorized representative on behalf of the Department. The Agreement is in effect on the later of the date the Agreement is signed and dated by the Government Entity or by the Department and will remain in effect for three (3) years from the later date.

2. As stated in s. 213.0535(5), F.S., when in receipt of information shared according to this Agreement, the Government Entity shall be bound by all applicable laws imposing confidentiality requirements. These requirements include, but may not be limited to, those stated in s. 213.053, F.S., and Chapter 12-22, Florida Administrative Code (F.A.C.). The Government Entity shall be subject to the same penalties for violation of these requirements as provided in s. 213.053(2), F.S. The _____________ (Title or Position) of the Government Entity, or his/her designee, agrees to take appropriate steps to protect information obtained under RISE and this Agreement from unauthorized disclosure, especially any confidential tax information obtained from the Department.

3. The manager of the Department Service Center serving the Government Entity, or the manager’s delegate, shall be the point of contact for receiving confidential tax information requests according to this Agreement.

4. The following minimum procedures must be implemented prior to receiving any confidential tax information from the Department.

A. Information the Department provides shall only be used for the administration or enforcement of tax or licensing provisions for the laws listed below. Please check the box(es) for which statute(s) this data is being requested.
   - Section 125.0104, F.S., tourist development tax.
   - Section 125.0108, F.S., tourist impact tax.
   - Section 212.0305, F.S., convention development taxes.
   - Chapter 67-930, Laws of Florida, municipal resort tax.

B. When not being used, the information must be kept under lock and key or other secure manner.

C. When no longer needed, tax information provided by the Department must be destroyed by shredding, incineration, pulping, or other appropriate means to make the information unreadable. Shredded paper should be 5/16 inch wide or smaller and, if not using a crosscut shredder, paper should be fed into the shredder with lines of print perpendicular to the cutting blades of the shredder. If incinerating, the incinerator should produce enough heat to burn the entire bundle, or the bundle should be separated to ensure all pages are burned. If pulping, the process should reduce all material to particles one inch or smaller.
RISE Program Level-two Information Sharing Agreement

________________________________/
Florida Department of Revenue

(Print Name of Government Entity)

D. Only authorized employees of the Government Entity with an official use for the information as stated in paragraph A, shall be allowed access to the information. Information shall be furnished directly to the Government Entity by the Department. A certified public accountant hired according to s. 125.0104 or 212.0305, F.S., by the Government Entity may obtain access to the information from the Government Entity, not from the Department. All authorized employees of the Government Entity are responsible for familiarity and compliance with the confidentiality provisions of s. 213.053(2), F.S., as amended, and Chapter 12-22, F.A.C., related to the use of any state tax information received according to this Agreement.

E. The RISE participant must supply a list of authorized employees as stated in paragraph D, to the RISE Coordinator of the Department not less than annually by January 31. Such list shall include the name and position of each authorized employee.

F. Each authorized employee as stated in paragraph D, is required to execute by January 31 of each year the certification of familiarity with the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C., found in Attachment C of this Agreement. Any person who becomes an authorized employee subsequent to January 31 must execute a separate certification of familiarity. In each instance, all certifications shall be forwarded to the RISE Coordinator of the Department within 15 business days of the hire date or change of employment status.

G. In the event that a person signing this Agreement or an authorized employee leaves employment or changes employment status such that he or she no longer has an official use for the information, the Government Entity must notify the RISE Coordinator within 15 business days of the employee’s termination or change of employment status.

H. The Government Entity must notify the RISE Coordinator in each instance when it contracts with a certified public accountant pursuant to s. 125.0104 or 212.0305, F.S. Such notification shall include the name and address of the certified public accountant, date of the contract, and extent of service to be provided. Every contract between a Government Entity and a certified public accountant according to s. 125.0104 or 212.0305, F.S., must contain a provision which informs that the certified public accountant is subject to the confidentiality requirements of s. 213.053, F.S., and Chapter 12-22, F.A.C.

I. The Government Entity is required to keep and maintain records regarding any state tax information furnished to any certified public accountant as stated in paragraph H., for 5 years from the date of the disclosure.

5. The Department may conduct on-site security reviews to ensure that adequate procedures are in place to safeguard confidential tax information received under RISE and this Agreement and prevent any unauthorized disclosures of that information.
RISE Program Level-two Information Sharing Agreement

(Florida Department of Revenue)

6. Mutually acceptable techniques and methods of information sharing will be developed when and as required by the operating officials of the respective parties to this Agreement with the overall objective of providing the most useful data, with a minimum of interruption of operating routines, and the least amount of additional expense.

7. Information sharing frequency shall be either monthly or quarterly as specified in Attachment A of this Agreement.

8. The following data elements relating to licensing or registration activity during each period will be exchanged by the parties to this Agreement within 20 days of the end of that month or quarter:

   A. Registrant’s, licensee’s, or taxpayer’s name (business and owner).
   B. Mailing address (including ZIP code).
   C. Business location address (including ZIP code).
   D. Telephone number (business and owner).
   E. Federal employer identification number or *social security number.
      *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.
   F. Business type code (NAICS or SIC code).
   G. County code (as provided by the Department).
   H. Applicable state or local license or registration number and any other unique identifying number.
   I. Business opening date.
   J. Indication if new or re-issuance (not renewals or address changes).
   K. Registration cancellations of sales and use tax, tourist development tax, municipal resort tax, and/or convention development tax dealers engaging in transient rentals.

9. Unless otherwise specified in Attachment A to this Agreement, information specified in paragraph 8 of this Agreement shall be provided in a computer processable medium in the format found in Attachment B of this Agreement.

10. At least quarterly, notification of audit assessments of transient rental facilities for sales and use tax, tourist development tax, municipal resort tax and/or convention development tax within the tax jurisdiction of the Government Entity will be exchanged by the parties to this Agreement.
RISE Program Level-two Information Sharing Agreement

_____________________________________/Florida Department of Revenue
(Print Name of Government Entity)

11. Information related to the audit assessments or the tax payment history of specified dealers may be exchanged upon request by authorized employees of either party to this Agreement. Requests for tax payment history information in the possession of the Department shall be made by an authorized employee pursuant to paragraph 4.F. of this Agreement, in writing, to the manager of the Department Service Center serving the Government Entity.

12. No information received by the Department from the Internal Revenue Service shall be disclosed under this Agreement.

13. In the event that the Government Entity fails to fulfill its obligations for participating in the RISE program in accordance with s. 213.0535, F.S., and this Agreement, the Department is authorized to suspend the routine providing of tax information to the Government Entity and, in its role as coordinator of the RISE program, is also authorized to recommend that other participants in the RISE program suspend any information exchange activity with the Government Entity.

Approved:

______________________________________  ______________________________
Deputy Executive Director  Title:__________________________
Florida Department of Revenue  Office:_________________________
(Government Entity)

Signed at Tallahassee, Florida,
this _____ day of ____________, 20____.

Signed at _____________________, Florida,
this _____ day of ____________, 20____.
RISE Attachment A
for
Level-two Agreement

Name of Local Government: ____________________________________________

Signer of Agreement:  
Name: __________________________
Title: _________________________
Mailing address: ________________
Email address: _________________
Phone: _________________________

Administrative contact:  
Name: __________________________
Title: _________________________
Mailing address: ________________
Email address: _________________
Phone: _________________________

Data processing contact:  
Name: __________________________
Title: _________________________
Mailing address: ________________
Email address: _________________
Phone: _________________________

Information sharing frequency (select one):      ____ Monthly    ____ Quarterly

Type of Computer System: _____________________________________________

Method of Data Transmission will be Secure Email.

NOTE: Prior approval must be obtained in writing from the Department for use of other than secure email medium for data transmission.

Application should be made to:
John Crotty, RISE Coordinator
Revenue Accounting and Local Government
Mail Stop 1-3628
5050 W Tennessee Street
Tallahassee FL 32399-0136

Defined area and/or boundaries for data: List all applicable ZIP code(s), and/or county code(s).
____________________________________________________________________
____________________________________________________________________

Authorized signature:___________________________________ Date:____________________________________
RISE Attachment B
for Level-two Agreement

1. General Information:
   A. All numeric fields are in unpacked format, preceded with zeroes, right justified, and zero-filled when not used.
   B. All alphanumeric fields are to be left justified and space-filled when not used.
   C. The attached Magnetic Media Transmittal should be completed and returned with the CD ROM or diskette.
   D. It is the policy of the Florida Department of Revenue to erase all data from the magnetic media prior to returning, unless requested.

<table>
<thead>
<tr>
<th>Position</th>
<th>Field Name</th>
<th>Length of Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 – 80</td>
<td>Mailing Name</td>
<td>80 characters.</td>
</tr>
<tr>
<td>81 – 81</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>82 – 122</td>
<td>Mailing Address</td>
<td>40 characters.</td>
</tr>
<tr>
<td>123 – 148</td>
<td>Mailing City Name</td>
<td>26 characters.</td>
</tr>
<tr>
<td>149 – 149</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>150 – 151</td>
<td>Mailing State Name</td>
<td>2 characters.</td>
</tr>
<tr>
<td>152 – 152</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>153 – 161</td>
<td>Mailing ZIP Code</td>
<td>9 numbers.</td>
</tr>
<tr>
<td>163 – 172</td>
<td>Mailing Phone Number</td>
<td>10 numbers.</td>
</tr>
<tr>
<td>173 – 173</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>174 – 253</td>
<td>Business Location Name</td>
<td>80 characters.</td>
</tr>
<tr>
<td>254 – 254</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>255 – 295</td>
<td>Business Location Address</td>
<td>40 characters.</td>
</tr>
<tr>
<td>295 – 295</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>296 – 324</td>
<td>Business Location City</td>
<td>26 characters.</td>
</tr>
<tr>
<td>325 – 325</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>326 – 334</td>
<td>Business Location ZIP Code</td>
<td>9 numbers.</td>
</tr>
<tr>
<td>335 – 335</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>336 – 345</td>
<td>Business Location Phone Number</td>
<td>10 numbers.</td>
</tr>
<tr>
<td>347 – 355</td>
<td>FEI or SSN Numbers</td>
<td>9 numbers.</td>
</tr>
<tr>
<td>357 – 357</td>
<td>FEI - SSN Indicator</td>
<td>1 character.</td>
</tr>
<tr>
<td>358 – 358</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>363 – 363</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>364 – 369</td>
<td>NAICS Code (new standard to replace SIC code)</td>
<td>5 numbers.</td>
</tr>
<tr>
<td>369 – 369</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>370 – 371</td>
<td>County Code</td>
<td>2 numbers.</td>
</tr>
<tr>
<td>372 – 372</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>373 – 374</td>
<td>Kind Code (state business description)</td>
<td>2 numbers.</td>
</tr>
<tr>
<td>375 – 375</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>376 – 388</td>
<td>Sales Tax SAP Certificate Number (Total 13 numbers).</td>
<td>2 numbers.</td>
</tr>
<tr>
<td></td>
<td>Note: Exist no matter if account created before or after March 2003.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>County Code</td>
<td>2 numbers.</td>
</tr>
<tr>
<td></td>
<td>Value 8 (8 means it's an SAP certificate number)</td>
<td>1 numbers.</td>
</tr>
<tr>
<td></td>
<td>Contract Object</td>
<td>9 numbers.</td>
</tr>
<tr>
<td></td>
<td>Check Digit</td>
<td>1 number.</td>
</tr>
<tr>
<td>389 – 389</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>390 – 402</td>
<td>Old Sales Tax Certificate Number (Total 13 numbers).</td>
<td>2 numbers.</td>
</tr>
<tr>
<td></td>
<td>Note: Only exist if created before March 2003; otherwise all zeros.</td>
<td></td>
</tr>
<tr>
<td></td>
<td>County Code</td>
<td>2 numbers.</td>
</tr>
<tr>
<td></td>
<td>City Code</td>
<td>2 numbers.</td>
</tr>
<tr>
<td></td>
<td>Account Number</td>
<td>6 numbers.</td>
</tr>
<tr>
<td></td>
<td>Kind Code</td>
<td>2 numbers.</td>
</tr>
<tr>
<td></td>
<td>Check Digit</td>
<td>1 number.</td>
</tr>
<tr>
<td>403 – 403</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>404 – 411</td>
<td>Business Open Date (CCYYMMDD Format)</td>
<td>8 numbers.</td>
</tr>
<tr>
<td></td>
<td>Note: Date business registered with the State of Florida.</td>
<td></td>
</tr>
<tr>
<td>412 – 413</td>
<td>delimiter</td>
<td>1 character.</td>
</tr>
<tr>
<td>413 – 432</td>
<td>Blank Spaces (for RISE participant’s use)</td>
<td>20 characters.</td>
</tr>
</tbody>
</table>

Delimiter is the \^ character (located above the number six key on a standard PC-Keyboard).
RISE Attachment C for Level-two Agreement
Registration Information Sharing and Exchange (RISE) Program
Participant Certification for Access to Confidential State Tax Information

I hereby certify that I have read and understand the following:

1. Section 213.053, F.S., makes state tax information in the possession of the Department confidential except for official tax administration purposes.

2. Violation of confidentiality requirements found in s. 213.053(2), F.S., is a first degree misdemeanor, punishable, as stated in ss. 775.082 and 775.083, F.S.

3. When in receipt of state tax information from the Department, RISE participants and their authorized employees, and certified public accountants contracted pursuant to ss. 125.0104 and 212.0305, F.S., are subject to the same requirements of confidentiality and the same penalties for violation of those requirements as the Department.

4. No federal tax information will be made available.

5. Confidential state tax information must be kept under lock and key when not being used.

6. State tax information may be used for official tax administration purposes only.

7. When no longer needed, this information will be returned to the department, or destroyed according to the agreement.

8. Only authorized employees of the RISE participant listed on the attached sheet, or any certified public accountant contracted pursuant to s. 125.0104 or 212.0305, F.S., with an official need and use, will be allowed to request, receive, and review state tax information.

____________________________  ________________________________
(Name)       (Title of Signer)
Signer of RISE Agreement

____________________________  ________________________________
(Signature)      (Date)

As an authorized employee of the RISE Participant, I hereby certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware of the criminal penalties for the unauthorized disclosure of state tax information punishable as stated in ss. 775.082 and 775.083, F.S. I understand that state tax information received from the Department may be used by listed staff of the Government Entity and for official tax administration purposes only.

<table>
<thead>
<tr>
<th>Name (Print or Type)</th>
<th>Official Title</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

(Attach additional sheets if necessary)
RISE Attachment C
for Level-one or Level-two Agreements
Revenue Information Sharing and Exchange (RISE)
Program Participant Certification
for Access to
Confidential State Tax Information

I hereby certify that I have read and understand the following:

1. Section (s.) 213.053, Florida Statutes, (F.S.), makes state tax information in the possession of the Department confidential except for official tax administration purposes.

2. Violation of confidentiality requirements found in s. 213.053(2), F.S., is a first degree misdemeanor, punishable, as stated in ss. 775.082 and 775.083, F.S.

3. When in receipt of state tax information from the Department, RISE participants and their authorized employees, and certified public accountants contracted pursuant to ss. 125.0104 and 212.0305, F.S., are subject to the same requirements of confidentiality and the same penalties for violation of those requirements as the Department.

4. No federal tax information will be made available.

5. Confidential state tax information must be kept under lock and key when not being used.

6. State tax information may be used for official tax administration purposes only.

7. When no longer needed, this information will be returned to the department, or destroyed by shredding or incineration.

8. Only authorized employees of the RISE participant listed on the attached sheet, or any certified public accountant contracted pursuant to ss. 125.0104 or 212.0305, F.S., with an official need and use, will be allowed to request, receive, and review state tax information.

(Name)        (Title)
Signer of RISE Agreement

(Signature)    (Date)

As an authorized employee of the RISE Participant, I hereby certify that I am familiar with the confidentiality requirements of s. 213.053, F.S., and aware of the criminal penalties for the unauthorized disclosure of state tax information punishable as stated in ss. 775.082 and 775.083, F.S. I understand that state tax information received from the Department may be used by listed staff of the Government Entity and for official tax administration purposes only.

Name (Print or Type) Official Title Signature Date

(Attach additional sheets if necessary)
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULES 12A-1.007, 12A-1.038, 12A-1.039, 12A-1.041, 12A-1.085, 12A-1.0911 AND 12A-1.097

SUMMARY OF PROPOSED RULE
The proposed amendments incorporate revisions to and remove obsolete information from several sales and use tax rules and forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The proposed amendments to Rules 12A-1.007 (Aircraft, Boats, Mobile Homes, and Motor Vehicles) and 12A-1.041 (Photographers and Photo Finishers; Sales by Public Officials of Public Records), F.A.C., remove cross-references to obsolete forms which are being repealed in this package.

The proposed amendments to Rules 12A-1.038 (Consumer’s Certificate of Exemption; Exemption Certificates) and 12A-1.039 (Sales for Resale), F.A.C., remove duplicative provisions; to make technical changes regarding the use of electronic verification methods; and to clarify the information contained on, and documentation requirements for use of, Annual Resale Certificates.

The proposed amendments to Rules 12A-1.085 (Exemption for Qualified Production Companies) and 12A-1.0911 (Self-Accrual Authorization; Direct Remittance on Behalf of
Independent Distributors), F.A.C. add information regarding the use of new electronic
verification methods for exemption certificates and direct-pay permits.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by
reference, technical and administrative changes to forms currently used to administer sales and
use tax, and to repeal forms which are now obsolete. Changes to forms bring the forms into
compliance with current administrative procedures, update contact information for the
Department, and allow the forms to be accessed electronically through the Department of State’s
website. Repealed forms are no longer used due to changes in law or practice and are being
repealed due to their obsolescence.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative
Register on September 22, 2015 (Vol. 41, No. 184, pp. 4400-01), to advise the public of the
proposed changes to Rules 12A-1.007, 12A-1.038, 12A-1.039, 12A-1.041, 12A-1.085, 12A-
1.0911, 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development
workshop would be held on October 6, 2015. No request was received by the Department and no
workshop was held. A written comment was received for Rule 12A-1.007, F.A.C. This
comment was reviewed but no change was made to the proposed rule. No written comments
were received by the Department for any other rules.

**SUMMARY OF PUBLIC HEARING**

**OCTOBER 27, 2015**

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.007, 12A-1.038, 12A-1.039, 12A-1.041, 12A-1.085, 12A-1.0911, 12A-1.097, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

**SUMMARY OF RULE HEARING**

**NOVEMBER 19, 2015**

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5085 – 5091) to advise the public of the proposed changes to Rules 12A-1.007, 12A-1.038, 12A-1.039, 12A-1.041, 12A-1.085, 12A-1.0911, 12A-1.097, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received from the public by the Department.

Written comments were received from the staff of the Joint Administrative Procedures Committee. A notice of correction was published in the Florida Administrative Register on November 18, 2015, (Vol. 41, No. 224, pp. 5638-5639) clarifying that the rule notice should have referred to Rule 12A-1.085, rather than Rule 12A-1.087, F.A.C. A notice of change was published in the November 20, 2015, edition of the Florida Administrative Register (Vol. 41, No.
226, p. 5706), providing requested technical changes to the titles of certain forms to conform them to the titles of the incorporated materials. The final rule language presented for adoption today reflects these changes.
12A.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

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

(c) No title certificate may be issued on any aircraft, boat, mobile home, motor vehicle, or any other vehicle, or if no title certificate is required by law, no license or registration shall be issued by any state agency for any aircraft, boat, mobile home, motor vehicle, or other vehicle unless there is filed with the application for title certificate, license, or registration a receipt issued by an authorized aircraft, boat, mobile home, or motor vehicle dealer, or by the Department of Revenue or its designated agent, evidencing the payment of such tax where the same is payable. The Department prescribes Form DR-41C, Dealer’s Sales Tax Statement—Boats (incorporated by reference in Rule 12A-1.097, F.A.C.), to be completed by the selling dealer of a boat to evidence the payment of such tax.

(3) through (7) No change

(8)(a) though (i) No change

(j)1. The occasional or isolated sale of a motor vehicle of a class or type which is required to be registered, licensed, titled, or documented in this state or by the United States Government is taxable based upon the total selling price of the motor vehicle. The Department prescribes Form
DR-41, Ownership Declaration and Motor Vehicle Sales and Use Tax Report (incorporated by reference in Rule 12A-1.097, F.A.C.), to be completed by the purchaser for reporting individual transactions.

2. through 4. No change.

(k) When a motor vehicle is purchased to be used exclusively by the purchaser as a rental vehicle, or when a purchaser is a holder of a current Consumer’s Certificate of Exemption (Form DR-14, incorporated by reference in Rule 12A-1.097, F.A.C.), or when an out-of-state lessor registers a leased vehicle in this state, a Certificate of Motor Vehicle Sales Tax Exemption (Form DR-41A, incorporated by reference in Rule 12A-1.097, F.A.C.) shall be completed by the purchaser or lessor and presented to the County Tax Collector.

(l) through (n) Renumbered (k) through (m). No other change.

(9) through (25)(f) No change.

(g)1.a. The transfer of title of a commercial motor vehicle is not taxable, when all of the following conditions are met:

(a)(I) The transfer of title occurs between two commonly owned and controlled corporations;

(b)(II) Such vehicle was titled and registered in this state at the time of the transfer of title; and

(c)(III) Florida sales tax was paid at the prevailing tax rate on the acquisition of such vehicle by the transferor either on the full purchase price of such vehicle, or if the vehicle is licensed as a common carrier, to the extent provided in Section 212.08(9)(b), F.S., which is based on the ratio of intrastate mileage to interstate mileage. See Rule 12A-1.064, F.A.C., for proration of tax for vehicles used in interstate or foreign commerce.
b. To claim the exemption on the transfer of title to a commercial motor vehicle which qualifies for the exemption set forth in this subparagraph, a properly executed Form DR-40, Sales Tax Exemption Affidavit (incorporated by reference in Rule 12A-1.097, F.A.C.) must accompany the application for title transfer.

2. through 4. No change

(27) through (28) No change


Rulemaking Authority 212.05(1), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), (4), (10), (14), (15), (16), (19), (20), 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (10), (11), 212.12(2), (12), 213.255(1), (2), (3), 215.26(2) FS. History–New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04____.

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

(1) through (2) No change.

(3) SALES MADE TO EXEMPT ENTITIES OTHER THAN GOVERNMENTAL UNITS

(a) through (b) No change.

(c) It is the exempt entity’s responsibility to determine whether the purchase or rental will be used for its authorized tax-exempt purpose or for the purposes of resale and to provide the proper documentation to the selling dealer. In lieu of obtaining a copy of the entity’s valid Consumer’s Certificate of Exemption, the selling dealer may obtain a Transaction Authorization Number or a
Vendor Authorization Number from the Department when making a tax-exempt sale to the entity. A selling dealer who accepts in good faith a copy of an entity’s valid Consumer’s Certificate of Exemption or Annual Resale Certificate, or a Transaction Authorization Number or Vendor Authorization Number issued by the Department will not be held liable for any tax due on sales made to the entity during the effective dates indicated on the certificate or the effective dates of the authorization number. The selling dealer must maintain the required authorization numbers and certificates in its books and records for the time period provided in subsection (6) of this rule.

(d) through (g)1. No change.

2. The selling dealer may obtain a transaction authorization number prior to or at the point-of-sale by using the Department’s on-line Certificate Verification System at http://www.myflorida.com/dor/gta.html, by using the Department’s FL Tax mobile application, or by calling the Department’s automated nationwide toll-free verification system at 1(877)357-3725. When using the Department’s on-line Certificate Verification System, the dealer may key up to five Florida Consumer’s Certificate of Exemption numbers into the system. When using the Department’s FL Tax mobile application or the Department’s automated nationwide toll-free verification system, the selling dealer is prompted to key in a single Florida Consumer’s Certificate of Exemption number. Each verification system will issue a 13-digit transaction authorization number or alert the selling dealer that the purchaser does not have a valid Florida Consumer’s Certificate of Exemption. Selling dealers using the automated telephone verification system who do not have a touch-tone telephone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or
speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. through 4. No change.

(h)1. Vendor authorization number for regular customers – valid for calendar year issue. In lieu of obtaining a copy of the exempt entity’s valid Florida Consumer’s Certificate of Exemption or a Transaction Authorization Number from the Department for each sale to the entity, the selling dealer may obtain a Vendor Authorization Number for that entity. This option is available to selling dealers throughout the calendar year without limitation. The selling dealer must maintain a copy of the exempt entity’s Florida Consumer’s Certificate of Exemption in its books and records.

2. through (4)(d) No change.

(e) It is the responsibility of the authorized representative of any state, county, municipality, or political subdivision of the state to determine whether the purchase is for use by the governmental unit or for the purpose of resale and to provide the documentation required in this subsection to the selling dealer. A selling dealer who accepts in good faith the required documentation or an Annual Resale Certificate will not be held liable for any tax due on sales made to the governmental unit during the effective time period indicated on the certificate obtained from the purchaser. The selling dealer must maintain the required documentation in its books and records for the time period provided in subsection (6) of this rule.

(5) through (6) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(4), (14)(c), 212.05(1)(j), 212.06(1)(c), (16), 212.0601, 212.07(1), 212.08(5)(m), (6), (7), 212.085, 212.18(2), (3), 212.21(2) FS. History–Revised 10-7-68, Amended 6-16-72, 9-28-78, 7-
12A-1.039 Sales for Resale.

(1) No change.

(2) ANNUAL RESALE CERTIFICATES ISSUED BY THE DEPARTMENT.

(a) For each calendar year, the Department of Revenue will issue to each active registered dealer an Annual Resale Certificate (Form DR-13). A newly registered dealer will receive a Sales and Use Tax Certificate of Registration (Form DR-11) and an Annual Resale Certificate. The business name and location address, the registration effective date, and the certificate number will be indicated on the Annual Resale Certificate of Registration.

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

2. When using the Department’s on-line Certificate Verification System, the dealer may key up to five (5) purchaser’s sales tax certificate of registration numbers into the system. When using the Department’s FL Tax mobile application or the Department’s automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser’s sales tax certificate of registration number. Each system will either issue a 13-digit transaction resale authorization number or alert the selling dealer that the purchaser does not have a valid resale certificate. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. through 5. No change.
(c) Vendor resale authorization number for regular customers who have previously submitted documentation to the selling dealer – valid for calendar year issued. In lieu of obtaining a Transaction Authorization Number or a copy of the purchaser’s valid Annual Resale Certificate for each tax-exempt sale made for the purposes of resale, the selling dealer may obtain a Vendor Resale Authorization Number from the Department. This option is available to selling dealers throughout the calendar year without limitation. The selling dealer must maintain a copy of the purchaser’s Annual Resale Certificate, whether valid or outdated.

1. through (4)(d) No change.

(5) Burden of establishing exempt nature of sales for resale.

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

3. A sale made to a person who was not an active registered dealer, other than a nonresident dealer, at the time of the transaction is a retail sale, and can never be considered a sale for resale. However, a selling dealer who accepts an Annual Resale Certificate that appears valid and current on its face at the time of sale will not be held liable for any tax due on this transaction, if it is later determined that the purchaser was not an active registered dealer at the time of the transaction.

(6) No change.

(7) Provisions applicable to persons who claim the resale exemption.

(a) Annual Resale Certificates may only be used by purchasers who hold a valid Sales and Use Tax Certificate of Registration (Form DR-11) issued by the Department, and whose registration status is currently active. For dealers who have been in business for less than the full calendar year, the effective date of the Annual Resale Certificate (Form DR-13) will be the postmark or hand delivered date of the Sales and Use Tax Application for Certificate of
Registration. The effective date is the same as that found on the Sales and Use Tax Certificate of Registration found in the block labeled “Registration Effective Date” on the Sales and Use Tax Certificate of Registration (Form DR-11).

(7)(b) A dealer whose Sales and Use Tax Certificate of Registration has been revoked or whose registration status has been inactivated or canceled by the Department is prohibited from purchasing, leasing, or renting taxable property or services for the purposes of resale exempt from tax. However, a selling dealer who accepts an Annual Resale Certificate that appears valid and current on its face at the time of sale will not be held liable for tax on this transaction, if it is later determined that the purchaser was not an active registered dealer at the time of the transaction.

(c) through (8) No change.

Rulemaking Authority 212.07(1)(b), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(14), 212.05(1)(b), (i), 212.07(1), 212.085, 212.13(5)(c), (d), 212.17(6), 212.18(2), (3), 212.186, 212.21(2), 213.053(10), 218.186 FS. History–Revised 10-7-68, Amended 1-7-70, 6-16-72, 9-26-77, 7-20-82, 4-12-84, Formerly 12A-1.39, Amended 1-2-89, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 11-6-07, 9-1-09, 5-9-13.

12A-1.041 Photographers and Photo Finishers; Sales by Public Officials of Public Records.

(1) through (2) No change.

(3) Chemicals used to clean tanks, equipment, and similar items are taxable. Chemicals which are not incorporated into and do not become a component of the finished product are taxable when purchased by photograph finishers for use in developing film and printing pictures for sale. Chemicals which are incorporated into and become a component of the finished product
are exempt when purchased by photograph finishers for use in developing film and printing pictures for sale. Form DR-3, Chemicals Used by Photograph Finishers—Taxable, and Form DR-3A, Chemicals Used by Photograph Finishers—Exempt, are incorporated by reference in Rule 12A-1.097, F.A.C.

(4) through (5) No change.

Cross Reference-Rule 12A-1.072, F.A.C.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.07, 212.02(14), (15), (16), 212.08(7)(v) FS. History–New 10-7-68, Amended 12-8-68, 1-17-71, 6-16-72, 12-11-74, 5-27-75, Formerly 12A-1.41, Amended 7-30-91, 8-10-92, 6-19-01, 8-1-02,____.

12A-1.085 Exemption for Qualified Production Companies.

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

(c) In lieu of maintaining a copy of the exemption certificate as provided in paragraph (b), a selling dealer or lessor may document the exempt sale by requesting a transaction authorization number issued by the Department. A transaction authorization number is valid for a single transaction only.

1. A “transaction authorization number” must be obtained by the selling dealer prior to or at the point-of-sale:

a. By using the Department’s on-line Certificate Verification System at http://www.myflorida.com/dor/gta.html;

b. By using the Department’s FL Tax mobile application; or

c. By calling the Department’s automated nationwide toll-free telephone verification system at 1(877)357-3725.
2. When using the Department’s on-line Certificate Verification System, the dealer may key up to five (5) purchaser’s certificate numbers into the system. When using the Department’s FL Tax mobile application or the Department’s automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser’s certificate number. Each system will either issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid certificate. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. A transaction authorization number is not valid to exempt subsequent purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction authorization number for each and every transaction.

4. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer.

(4) through (5) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1), 288.1258(4)(c) FS. Law Implemented 212.031(1)(a)9., 212.06(1)(b), 212.08(5)(f), (12), 288.1258 FS. History–New 2-21-77, Amended 5-28-85, Formerly 12A-1.85, Amended 3-12-86, 12-13-88, 10-21-01, 4-26-10, ____.
12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

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

(f) The validity of a Sales and Use Tax Direct Pay Permit may be verified by using the Department’s on-line Certificate Verification System at http://www.myflorida.com/dor/gta.html, by using the Department’s FL Tax mobile application, or by calling the Department’s automated nationwide toll-free verification system at 1(877)357-3725. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(g) Transaction authorization number issued prior to or at the point-of-sale – valid for a single transaction only. In lieu of obtaining a copy of the purchaser’s Sales and Use Tax Direct Pay Permit, the selling dealer may document the sale by requesting a transaction authorization number issued by the Department. A transaction authorization number is valid for single transaction only.

1. A “transaction authorization number” must be obtained by the selling dealer prior to or at the point-of-sale:

   a. By using the Department’s on-line Certificate Verification System at http://www.myflorida.com/dor/gta.html;

   b. By using the Department’s FL Tax mobile application; or

   c. By calling the Department’s automated nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department’s on-line Certificate Verification System, the dealer may key up to five (5) Sales and Use Tax Direct Pay Permit numbers into the system. When using the
Department’s FL Tax mobile application or the Department’s automated nationwide toll-free verification system, the selling dealer is prompted to key in a single Sales and Use Tax Direct Pay Permit number. Each system will either issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid permit. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. A transaction authorization number is not valid to exempt subsequent purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction authorization number for each and every transaction.

4. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer.

(h)1. Vendor authorization number for regular customers – valid for calendar year issue. In lieu of obtaining a copy of the purchaser’s Sales and Use Tax Direct Pay Permit or a Transaction Authorization Number from the Department for each sale to the permit holder, the selling dealer may obtain a Vendor Authorization Number for that permit holder. This option is available to selling dealers throughout the calendar year without limitation.

2. The “vendor authorization number” is a customer-specific authorization number that will be valid for all sales made to a permit holder during the calendar year.

3. To obtain vendor authorization numbers, the selling dealer may use the Department’s on-line Certificate Verification System at http://www.myflorida.com/dor/gta.html or send a written
request to the Department. Dealers obtaining authorization numbers by submitting a written request to the Department may obtain the electronic format for sending the customer data from the Department’s web site at www.myflorida.com/dor or call the Department at (850)488-3516 to obtain the electronic format.

a. The written request should be forwarded to the Florida Department of Revenue, Account Management MS #1-5730, Florida Department of Revenue, 5050 W Tennessee Street, Tallahassee, Florida 32399-0160, along with an electronic file containing a list of the dealer’s regular customers for which the dealer has a Sales and Use Tax Direct Pay Permit number on file. In response to the request, the Department will issue to the selling dealer, using the same electronic medium, a list containing a unique vendor authorization number for each permit holder.

b. The Department’s on-line Certificate Verification System allows the user to verify up to five Sales and Use Tax Direct Pay Permit numbers and to obtain a transaction authorization number for single sales made to each permit holder at once. The system also allows the user to upload a batch file of up to 50,000 accounts for verification and, 24 hours later, retrieve the file containing the vendor authorization numbers for all sales made to the permit holders during the calendar year.

4. The selling dealer may make tax-exempt sales to the permit holder during the period in which the vendor authorization number for that permit holder is valid. Vendor authorization numbers are valid for the remainder of the calendar year during which they are issued. However, vendor authorization numbers issued by the Department in November or December are valid for the remainder of that calendar year and the next calendar year.

(f) through (h) renumbered (i) through (k) No change.
(3) No change.

Rulemaking Authority 212.17(6), 212.18(2), (3), 212.183, 213.06(1) FS. Law Implemented 212.05(1)(e)3., 4., 212.0598, 212.06(11), 212.08(4)(a)2., (8), (9), 212.12(13), 212.18(3), 212.183 FS. History–New 4-7-92, Amended 5-19-93, 9-14-93, 11-16-93, 9-30-99, 10-2-01, 6-12-03, 9-1-09, 5-9-13, ____.

12A-1.097 Public Use Forms.

(1) No change.

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(b) DR-15N  Instructions for DR-15 Sales and Use Tax Returns  01/15
(R. 01/15)

(c) DR-15AIR  Sales and Use Tax Return for Aircraft (R. 08/13)  01/14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-03619)

(d) No change

(e) DR-15EZM  Instructions for DR-15EZ Sales and Use Tax Returns  01/15
(R. 01/15)

(f) No change

(g) DR-15MO  Out-of-State Purchase Return Florida Tax on Purchases  01/14
(R. 08/13)

(h) through (k) No change

(6)(7)(a) No change

(b) DR-16P*  Sales and Use Tax Direct Pay Permit (R. 08/13)  01/14

(c) No change.

(7)(8) DR-17A  Certificate of Cash Deposit or Cash Bond (R. 03/10)  06/10
(http://www.flrules.org/Gateway/reference.asp?No=Ref-)

(9) DR-19A  Application for Distributor Level Collection/Payment  06/03
Agreement for Sales and Use Tax (N. 03/03)
(8)(a) DR-18 Application for Amusement Machine Certificate 04/07
  (R. 03/06)
  (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)

(8)(b) DR-18N Application for Amusement Machine Certificate General
  Information and Instructions
  (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)

(9)(11) No change.

(10)(12) DR-29 Application for Release or Refund of Security 06/10
  (R. 03/10)
  (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)

(13)(a) DR-40 Sales Tax Exemption Affidavit (R. 03/89) 08/92

(b) DR-40A Exemption Affidavit for Boats Placed in a Registered
    Repair Facility (N. 10/87)

(14)(a) DR-41 Ownership Declaration and Motor Vehicle Sales and
    Use Tax Report (R. 02/90)

(b) DR-41A Certificate of Motor Vehicle Sales Tax Exemption 08/92
    (R. 02/89)

(c) DR-41C Dealer’s Sales Tax Statement—Boats (R. 06/89) 08/92

(11)(15) DR-46NT Nontaxable Medical Items and General Grocery
    List (R. 07/10)
    (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)

(12)(16) No change

(13)(17) No change
(14)(18) DR-99A Affidavit for Occasional or Isolated Private or Casual Sale of a Motor Vehicle (R. 07/91)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-__)

(15)(19) DR-123 Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State for Licensing Outside of Florida (R. 06/94)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-__)

(16)(20) No change.

(17)(21) DR-1214 Application for Temporary Tax Exemption Permit (R. 07/06)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-__)

(18)(22) DR-300400 Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (R. 02/08)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-__)

(19)(23) DR-600013 Request for Verification that Customers are Authorized to Purchase for Resale (R. 06/08)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-__)

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

If you own multiple business locations within a single county or in multiple counties, and would like to make a single tax payment for all locations, complete this application to obtain a consolidated sales and use tax number. All business locations must be owned by the same entity with the same Federal Employer Identification Number (FEIN). A separate application is required for each entity with a separate FEIN. **If you choose this reporting method, you must e-file your tax returns and pay the tax due electronically.** For more information on how to e-file and e-pay tax, visit the Department’s website at: [www.myflorida.com/dor](http://www.myflorida.com/dor)

### Section 1 - Taxpayer Information
(Please provide all information requested below.)

<table>
<thead>
<tr>
<th>Owner Name (individual, principal partner, or corporate name):</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Name (business, trade, or fictitious (d/b/a) name):</td>
</tr>
<tr>
<td>Business Partner Number:</td>
</tr>
<tr>
<td>Federal Employer Identification Number (FEIN):</td>
</tr>
<tr>
<td>Social Security Number (SSN)*:</td>
</tr>
<tr>
<td>Mailing Address (address where you want to receive correspondence):</td>
</tr>
<tr>
<td>City:</td>
</tr>
<tr>
<td>Contact Person:</td>
</tr>
<tr>
<td>Email Address:</td>
</tr>
</tbody>
</table>

### Section 2 - Sales and Use Tax Certificate Numbers to be Consolidated
(All accounts must have the same FEIN.)

[Table of certificate numbers]

### Section 3 - Effective Date of Consolidation
(This date must be the first day of a calendar month.)

[Date]

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

Signature of Business Owner, Principal Partner, or Corporate Officer

Date

Print or Type the Name Signed Above

Title

EMAIL the completed application to: acctmaint@dor.state.fl.us

Mail this completed application to:
Account Management, MS 1-5730
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee, FL 32399-0160

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at [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.*
Registration/Account Changes
If you want to report additional locations under your consolidated account, call Taxpayer Services. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated account number.

The quickest way to make changes to your business locations, mailing address, phone numbers, or tax status (active/inactive), is to notify us online. Go to www.myflorida.com/dor, select “TAXES,” then select “Change Address or Account Status.” If you choose, you may send a written request to Taxpayer Services. Be sure to include your consolidated number (80-code number) and the individual sales tax certificate number of the location.

You must submit a new registration online (no fee), or print a Florida Business Tax Application (Form DR-1) from our website and mail the application with a $5 fee to the Department, if you:

• move a business location from one Florida county to another;
• change your legal entity; or
• change the ownership of your business.

Amended Returns: If you discover that your original DR-15CON and DR-7 returns were incorrect, call 800-352-3671 and our staff will help you amend your returns.

Completing Form DR-15CON and DR-7 Returns
Form DR-15CON is a summary report for all locations on Forms DR-7. Before completing the DR-15CON, you must first complete all of the respective lines and columns on your DR-7 return for each individual location. The total of all columns on the DR-7 returns should then be transferred to the appropriate lines and columns on the DR-15CON.

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

Electronic Filing and Payment: Consolidated filers are required to electronically file (e-file) and pay (e-pay) tax. You can file and pay sales and use tax by using the Department’s convenient, free, and secure website or you may purchase software from a software vendor.

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

Due Dates for Initiating Electronic Payments (E-pay): 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/certificate number or acknowledgement in your records.

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

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

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

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

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

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

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

• Visiting our website at www.myflorida.com/dor
• Using our free FL Tax mobile app on an iPhone or iPad, Android phone or tablet, or a Windows Phone.
• Calling our automated toll-free verification system at 877-357-3725.
Proper Collection of Tax

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

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

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

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

### Line–by–Line Instructions

#### Line A. Sales/Services

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

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

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

**Column 1. Gross Sales** - Enter the total amount of gross sales. **Do not** include:
- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

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

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

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

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

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

**Amusement and Vending Machine Sales** – You must be registered in each county where you operate vending and/or amusement machines. You must report the gross sales from amusement machines and vending machines containing items other than food and beverages, and the tax due.

**Total machine receipts ÷ Tax Rate Divisor = Gross Sales.**

**Gross Sales x Surtax Rate = Discretionary Sales Surtax due.**

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

<table>
<thead>
<tr>
<th>Sales/Surtax Rate</th>
<th>Amusement Divisor</th>
<th>Other Vended Items Divisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.0%</td>
<td>1.040</td>
<td>1.0659</td>
</tr>
<tr>
<td>6.5%</td>
<td>1.045</td>
<td>1.0707</td>
</tr>
<tr>
<td>7.0%</td>
<td>1.050</td>
<td>1.0749</td>
</tr>
<tr>
<td>7.5%</td>
<td>1.055</td>
<td>1.0791</td>
</tr>
<tr>
<td>8.0%</td>
<td>1.060</td>
<td>1.0833</td>
</tr>
</tbody>
</table>

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

$100 ÷ 1.045 = $95.69 (gross sales)

$100 − $95.69 = $4.31 (tax due, including surtax due)

$95.69 x .005 = $.48 [surtax portion to be reported on Line 15(d)]
**Line B. Taxable Purchases - Use Tax**

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

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

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

**Column 1. Gross Sales** - Not Applicable

**Column 2. Exempt Sales** - Not Applicable

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

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

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

**Line C. Commercial Rentals**

Taxable commercial rentals include the business of renting, leasing, letting, or granting a license to use or occupy any real property. Sales tax, plus discretionary sales surtax, is due on the total consideration charged for such use, which may include charges for property taxes (whether paid to the landlord or directly to the county tax collector’s office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). The $5,000 limitation for discretionary sales surtax does not apply to commercial rentals.

**Column 1. Gross Sales** - Enter the total amount of commercial rentals. Do not include tax collected in gross sales.

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

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

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

**Line D. Transient Rentals**

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

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

Form DR-15TD, a listing of county local option transient rental rates, is posted on our website. The form lists whether the local option tax is collected and administered by the county or the Department of Revenue.

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

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

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

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

**Line E. Food & Beverage Vending**

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

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

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

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

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

<table>
<thead>
<tr>
<th>Sales/Divisor</th>
<th>Food and Beverage Divisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.0%</td>
<td>1.0645</td>
</tr>
<tr>
<td>6.5%</td>
<td>1.0686</td>
</tr>
<tr>
<td>7.0%</td>
<td>1.0726</td>
</tr>
<tr>
<td>7.5%</td>
<td>1.0767</td>
</tr>
<tr>
<td>8.0%</td>
<td>1.0808</td>
</tr>
</tbody>
</table>

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

\[
\text{Tax Due} = 100 \div 1.0686 = 93.58 \text{ (gross sales)}
\]

\[
\text{Tax Due} = 100 - 93.58 = 6.42 \text{ (tax due, including surtax due)}
\]

\[
93.58 \times .005 = $.47 \text{ [surtax portion to be reported on Line 15(d)]}
\]
**Line 5. Total Amount of Tax Due**
Add all the amounts in Column 4, Lines A through E, and enter the total amount of tax due.

**Line 6. Less Lawful Deductions**
Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, enterprise zone jobs credits, and any other deductions allowed by law.
- If you are claiming any approved enterprise zone jobs credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

**Note:** The amount reported on Line 6 cannot be more than the amount reported on Line 5. If Line 6 exceeds Line 5, adjust the amount on Line 6 to equal the amount on Line 5, and claim any remaining balance on Line 6 of your next return.

**Line 7. Net Tax Due**
Subtract Line 6 from Line 5 and enter the amount on Line 7.

**Lines 8 - 9. Estimated Tax**
If you paid $200,000 or more in sales and use tax (excluding discretionary sales surtax) on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. If this is your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

**Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo**
Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you from the Department.

If the total amount of credits exceeds the Net Tax Due (Line 7), adjust Line 8 to equal Line 7, and claim any remaining balance on Line 8 of your next return. If this is your FINAL return, complete an Application for Refund – Sales and Use Tax (Form DR-26S) to obtain a refund of the credit balance.

**Line 9. Plus Estimated Tax Due Current Month**
Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are NOT required to use only one method and may choose to use any one of these methods throughout the year.

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

**Method 1 – Average Tax Liability**
Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

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

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

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

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

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

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

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

**Method 2 – Current Month/Previous Year**
Calculate 60% of your state sales tax due for the same month of the previous calendar year.

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

**Method 3 – Current Month**
Calculate 60% of the state sales tax due for the next month’s return.

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

**Penalty for Underpayment of Estimated Tax –** If you underpaid your last month’s estimated tax on Line 9 (Form DR-15CON), you owe a penalty of 10% on the underpaid amount. A Notice of Amount Due will be issued by the Department if you underpaid estimated tax.

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

**Line 11. Less Collection Allowance**

**E-file/E-pay Only**
If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 2.5% (.025) of the first $1,200 of the Amount Due (Line 10), not to exceed $30 on each DR-7 return.

You are not entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. Filing and paying your tax using the Department’s website or using vendor software is fast, accurate, and secure.
Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

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

**Line 12. Plus Penalty**

For late returns and payments, the penalty is either:

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

If your return or payment is late, you will owe the minimum penalty of $50 for each location on every DR-7 return, even if you are filing a late “zero tax due” return.

**Line 13. Plus Interest**

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

**Line 14. Amount Due with Return**

Only dealers who e-file and e-pay timely may receive a collection allowance. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you e-file and e-pay timely and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank.

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

**Electronic Payment Check Box**

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

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

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

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted on our website. If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will not show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

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

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your DR-7 returns and your DR-15CON return. Do not send discretionary sales surtax collections to the county tax collector's office.

Use our Address/Jurisdiction database to determine which county an address is located in. Go to:
https://pointmatch.state.fl.us/Default.aspx

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

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

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

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

On your DR-7 returns and your DR-15CON return, enter the amount of taxable sales or purchases included in Column 3 that

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

<table>
<thead>
<tr>
<th>Location of Selling Dealer</th>
<th>Discretionary Surtax</th>
<th>Delivery Location</th>
<th>Rate of Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>Any Florida county</td>
<td>with a surtax</td>
<td>sels &amp; delivers</td>
<td>county where the</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>delivery is made</td>
</tr>
<tr>
<td>Any Florida county</td>
<td>with or without a</td>
<td>sels &amp; delivers</td>
<td>counties with</td>
</tr>
<tr>
<td></td>
<td>surtax</td>
<td></td>
<td>different surtax</td>
</tr>
<tr>
<td>Any Florida county</td>
<td>with or without a</td>
<td>sels &amp; delivers</td>
<td>counties without</td>
</tr>
<tr>
<td></td>
<td>surtax</td>
<td></td>
<td>discretionary surtax</td>
</tr>
<tr>
<td>An out-of-state dealer</td>
<td>sels &amp; delivers</td>
<td>a Florida county</td>
<td>surs tact is not</td>
</tr>
<tr>
<td></td>
<td></td>
<td>with a discretionary surtax</td>
<td>collected</td>
</tr>
<tr>
<td>An out-of-state dealer</td>
<td>sels &amp; delivers</td>
<td>a Florida county</td>
<td>surs tact is not</td>
</tr>
<tr>
<td></td>
<td></td>
<td>without a</td>
<td>collected</td>
</tr>
<tr>
<td></td>
<td></td>
<td>discretionary surtax</td>
<td></td>
</tr>
</tbody>
</table>
are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do NOT include exempt sales reported in Column 2.

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

On your DR-7 returns and your DR-15CON return, you must report the total amount of taxable sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located on Line 15(c). Enter the taxable amounts from Line A, Column 3, for which you collected discretionary sales surtax at a rate different than the county in which you are located. This amount would consist of taxable sales where you delivered the merchandise into a county with a different discretionary sales surtax rate.

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

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

On your DR-7 returns and your DR-15CON return, enter the total amount of discretionary sales surtax due on Line 15(d). Do not include state sales tax in this amount.

**Line 16. Total Enterprise Zone Jobs Credits**

On your DR-7 returns and your DR-15CON return, enter the total of all enterprise zone jobs credits on Line 16. All approved enterprise zone jobs credits must be taken as provided by law. If you have any questions regarding how to request or deduct any enterprise zone jobs credits, call Return Reconciliation, Department of Revenue, at 850-717-6637.

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

On your DR-7 returns and your DR-15CON return, enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

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

On your DR-7 returns and your DR-15CON return, enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

**Line 19. Taxable Sales from Amusement Machines**

On your DR-7 returns and your DR-15CON return, enter the amount of taxable sales from amusement machines.

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

On your DR-7 returns and your DR-15CON return, enter the amount of rural and/or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

**Line 21. Other Authorized Credits**

On your DR-7 returns and your DR-15CON return, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

**Signature(s)**

Sign and date your DR-15CON and DR-7 returns. For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the returns. Please provide the telephone number of each person signing the returns.

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**Contact Us**

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

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

For written replies to tax questions, write to:

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

To find a taxpayer service center near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

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**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](http://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](http://www.myflorida.com/dor/list)
Use the correct tax return for each reporting period.

To receive a collection allowance, you must electronically file (e-file) and pay (e-pay) tax.

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

Signature of Taxpayer

Date

Signature of Preparer

Date

Telephone Number

Telephone Number

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

15(a). Exempt Amount of Items Over $5,000 (included in Column 3)

15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)

15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)

15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)

16. Total Enterprise Zone Job Credits (included in Line 6)

17. Taxable Sales/Unpaid Purchases or Use of Electricity (included in Line A)

18. Taxable Sales/Unpaid Purchases of Dyeed Diesel Fuel (included in Line A)

19. Taxable Sales from Amusement Machines (included in Line A)

20. Rural and/or Urban High Crime Area Job Tax Credits

21. Other Authorized Credits
Due Dates, Electronic Filing and Payment, and Other Filing Information

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

Due Dates for Initiating Electronic Payments (E-pay): 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 acknowledgement in your records.

Zero Returns: You must file a tax return for each reporting period, even if no tax is due.

Paper filers may Telefile Zero Returns: If you file a paper return, have zero tax due, and are not claiming any deductions or credits, you may telefile by calling 800-550-6713. Telefile is available 24 hours a day, seven days a week and when you telefile, you do not need to mail your paper return. Keep the confirmation number for your records.

Penalty and Interest: Avoid penalty and interest by filing your return and paying tax on time for each reporting period. The easiest way to avoid most filing/payment errors is to file (e-file) and pay (e-pay) your tax electronically.

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

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

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

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

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

If you choose to file an amended return by mail, you may use the “Taxpayer Copy” of the return included in your coupon book or the return mailed to you. Use the return printed with the same reporting period as the return you previously filed. You may also download a blank return from our website; be sure to include your certificate number, reporting period, business name, and address.

• Write “Amended replacement” on the return you use (see example below).

• Enter the correct information on Lines 1-21.

Amended replacement

Your amended return may result in an overpayment or an additional amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 14 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, we will issue you a credit memo for the amount overpaid for that return after we process and approve your amended return.

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

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

Mailing Your Returns: Window-style envelopes are provided for paper filers to use when mailing returns and payments. Be sure to place your return in the envelope so the Department’s mailing address can be seen in the window of the envelope. If you use a return without your business information preprinted on it, write your business name, address, certificate number, and reporting period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

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

To replace lost or damaged preprinted returns or coupon books, contact Taxpayer Services or your nearest service center.
Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, you must immediately notify the Department. The quickest way to notify us is online. Go to www.myflorida.com/dor, select “TAXES,” then select “Change Address or Account Status.”

To notify us in writing, mail a letter to:

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

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

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

You must submit a new registration online (no fee), or print a Florida Business Tax Application (Form DR-1) from our website and mail the application with a $5 fee to the Department, if you:

• move your business location from one Florida county to another;
• change your legal entity; or
• change the ownership of your business.

If you need further assistance, please call Taxpayer Services at 800-352-3671.

Florida Annual Resale Certificate

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

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

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

• Obtain a paper or electronic copy of your current Florida Annual Resale Certificate.

• For each tax-exempt sale, use your customer’s Florida sales tax certificate number to obtain a transaction authorization number.

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

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

• Visiting our website at www.myflorida.com/dor
• Using our free FL Tax mobile app on an iPhone or iPad, Android phone or tablet, or a Windows Phone.
• Calling our automated toll-free verification system at 877-357-3725.

Proper Collection of Tax

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

\[
\text{[State Sales and Use Tax Rate]} + \text{[Surtax Rate]} = \text{[Total Tax Rate]}
\]

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

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

Line-by-Line Instructions

Line A. Sales/Services

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

• Sales, leases, or licenses to use certain property or goods (tangible personal property).

• Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.

• Sales of services including nonresidential interior pest control, nonresidential interior janitorial/cleaning services, residential and nonresidential burglar and other protection services, and detective services.

• Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes (F.S.), and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
• Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

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

Column 1. Gross Sales -
Enter the total amount of gross sales. Do **not** include:
• tax collected;
• fuel sales reported on a Florida fuel tax return; or
• lottery ticket sales.

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

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

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:
• Taxable sales and untaxed purchases or uses of electricity on Line 17.
• Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
• Taxable sales from amusement machines on Line 19.

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

Amusement and Vending Machine Sales
You must be registered in each county where you operate vending and/or amusement machines. You must report the gross sales from amusement machines and vending machines containing items other than food and beverages, and the tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

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

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

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

<table>
<thead>
<tr>
<th>Sales/Surtax Rate</th>
<th>Amusement Divisor</th>
<th>Other Vended Items Divisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>6.0%</td>
<td>1.040</td>
<td>1.0659</td>
</tr>
<tr>
<td>6.5%</td>
<td>1.045</td>
<td>1.0707</td>
</tr>
<tr>
<td>7.0%</td>
<td>1.050</td>
<td>1.0749</td>
</tr>
<tr>
<td>7.5%</td>
<td>1.055</td>
<td>1.0791</td>
</tr>
<tr>
<td>8.0%</td>
<td>1.060</td>
<td>1.0833</td>
</tr>
</tbody>
</table>

Example: The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total $100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due. $100 ÷ 1.045 = $95.69 (gross sales) $100 - $95.69 = $4.31 (tax due, including surtax due) $95.69 x .005 = $.48 [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax
You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:
• Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.
• Out-of-state or local purchases not taxed by a supplier and NOT purchased for resale whether ordered online, from a catalog, or by telephone.
• Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

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

Column 1. Gross Sales - Not Applicable
Column 2. Exempt Sales - Not Applicable
Column 3. Taxable Amount -
Enter the total amount of purchases used or consumed that were not taxed by suppliers and were not for resale. If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).

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

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

Line C. Commercial Rentals
Taxable commercial rentals include the business of renting, leasing, letting, or granting a license to use or occupy any real property. Sales tax, plus discretionary sales surtax, is due on the total consideration charged for such use, which may include charges for property taxes (whether paid to the landlord or
Column 1. Gross Sales -
Enter the total amount of commercial rentals. Do not include tax collected in gross sales.

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

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

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

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

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

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

$100 ÷ 1.0686 = $93.58 (gross sales)
$100 - $93.58 = $6.42 (tax due, including surtax due)
$93.58 x .005 = $.47 [surtax portion to be reported on Line 15(d)]

Line 6. Less Lawful Deductions
Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, enterprise zone jobs credits, and any other deductions allowed by law.
- If you are claiming any approved enterprise zone jobs credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.
Note: The amount reported on Line 6 cannot be more than the amount reported on Line 5. If Line 6 exceeds Line 5, adjust the amount on Line 6 to equal the amount on Line 5, and claim any remaining balance on Line 6 of your next return.

**Line 7. Net Tax Due**

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

**Lines 8 - 9. Estimated Tax**

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

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

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

If the total amount of credits exceeds the Net Tax Due (Line 7), adjust the Line 8 amount to equal Line 7, and claim any remaining balance on Line 8 of your next return. If this is your FINAL return, complete an Application for Refund – Sales and Use Tax (Form DR-26S) to obtain a refund of the credit balance.

**Line 9. Plus Estimated Tax Due Current Month -**

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

### Three Methods for Computing Estimated Tax

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

**Method 1 – Average Tax Liability**

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

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

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

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

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

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

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

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

**Method 2 – Current Month/Previous Year**

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

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

**Method 3 – Current Month**

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

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

**Penalty for Underpayment of Estimated Tax**

If you underpaid your last month’s estimated tax on Line 9, you owe a penalty of 10% on the underpaid amount. A Notice of Amount Due will be issued by the Department if you underpaid estimated tax.

**Line 10. Amount Due**

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

**Line 11. Less Collection Allowance**

If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 2.5% (0.025) of the first $1,200 of the Amount Due (Line 10), not to exceed $30.

You are not entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. Filing and paying your tax using the Department’s website or using vendor software is fast, accurate, and secure. Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

**Only dealers who e-file and e-pay timely** may receive a collection allowance, and may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 11 blank. We will calculate the proper collection allowance and transfer this amount to the Educational Enhancement Trust Fund. You must make this choice on each original and timely filed electronic return. You cannot make this choice after your electronic return is filed.
Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, Discretionary Sales Surtax Information, posted on our website.

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

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

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

Use our Address/Jurisdiction database to determine which county an address is located in. Go to:

https://pointmatch.state.fl.us/Default.aspx

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

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

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

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

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

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

Electronic Payment Check Box

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

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

Line 14. Amount Due with Return

Only dealers who e-file and e-pay timely may receive a collection allowance. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you e-file and e-pay timely and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

Electronic Payment Check Box

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

Line 13. Plus Interest

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

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

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

If your return or payment is late, you will owe the minimum penalty of $50 even if you are filing a late “zero tax due” return.
**Line 15(b). Other Taxable Amounts NOT Subject to Surtax**

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

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

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

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

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

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

**Line 16. Total Enterprise Zone Jobs Credits**

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

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

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

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

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

**Line 19. Taxable Sales from Amusement Machines**

Enter the amount of taxable sales from amusement machines.

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

Enter the amount of rural and/or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 16 and on Line 8. Follow the instructions sent to you from the Department.

**Line 21. Other Authorized Credits**

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

**Signature(s)**

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

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**Contact Us**

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

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

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To order a new coupon book, call 800-352-3671.

To find a taxpayer service center near you, go to:
www.myflorida.com/dor/contact.html

**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
Use this form to report Florida’s sales and use tax on the purchase of an aircraft when Florida sales tax was not paid to the seller. Mail your completed return and tax payment by check or money order to:

Florida Department of Revenue
Compliance Campaigns
PO Box 6417
Tallahassee, FL 32314-6417

Name of Purchaser
____________________________________________________________________________________________

Address
____________________________________________________________________________________________

____________________________________________________________________________________________

Aircraft Make __________________________________ Model __________________________ Year __________

Aircraft Serial Number ____________________________________________________________

Federal Aviation Administration (FAA) Registration Number (“N” number) __________________________

The aircraft is presently located in __________________________ (County), Florida.

☐ This aircraft was purchased in Florida and delivery of the aircraft was received in ________________ (County),
Florida, on ___________ (Date).

☐ This aircraft was purchased in another state, territory of the United States, or the District of Columbia and entered
Florida on __________ (Date) for use in Florida for a total of more than 20 days during the six-month period after the date of
purchase.

☐ This aircraft was purchased outside the United States and entered Florida on ___________ (Date) for use in Florida for a
total of more than 20 days during the six-month period after the date of purchase.

Total purchase price* ...................................................          $ _______________________

Less:  trade-in ............................................................          ( _______________________

Net purchase price ......................................................          _______________________

Florida use tax due at 6% ..............................................          _______________________

County discretionary sales surtax (rates:DR-15DSS)...........................

Penalty ........................................................................          _______________________

Interest ........................................................................          _______________________

Sub-total ......................................................................          $ _______________________

Less credit for tax paid in another state...................          ( _______________________

Amount Due   $ _______________________

*Attach a copy of the Bill of Sale issued by the seller (not the FAA Bill of Sale) that lists
the purchase price of the aircraft and the amount of sales tax paid.

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

Signature of Purchaser       Date       Signature of Preparer       Date

Telephone Number        Telephone Number
**Florida Use Tax:**
Use tax is a component of Florida’s sales and use tax law. The “use” part of Florida’s sales and use tax provides uniform taxation of items. Florida’s six percent (6%) use tax, plus any applicable discretionary sales surtax, is due on aircraft used or stored in Florida when:
- The aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery of the aircraft occurs in Florida;
- The aircraft is purchased in another state, territory of the United States, or District of Columbia and is brought into Florida within six months of the purchase date; or
- The aircraft is purchased in a foreign country and is brought into Florida at any time.

A credit for taxes paid in another state, territory of the United States, or the District of Columbia is allowed against Florida use tax due. No credit is allowed for taxes paid to another country. **Example:** If you buy an aircraft in a state that has a sales tax rate of four percent, an additional two percent tax, plus discretionary sales surtax, is due when you bring the aircraft into Florida within six months of the date of purchase for use or storage in Florida.

**Discretionary Sales Surtax:**
Most counties impose a local option discretionary sales surtax that is due on taxable transactions when delivery or use occurs in a county that imposes a surtax. The surtax to be paid on an aircraft purchase is the surtax rate imposed by the county where the aircraft is used or stored. Discretionary sales surtax applies to the first $5,000 of the purchase price. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, posted online: [www.myflorida.com/dor](http://www.myflorida.com/dor)

**Exemption:**
A nonresident of Florida is exempt from Florida use tax when his or her aircraft enters and remains in Florida for 20 days or less during the six-month period after the purchase date. See Tax Information Publication 10A01-11R issued July 16, 2010.

**Trade-In Allowance:**
You deduct a trade-in allowance from the purchase price of the aircraft to compute the amount subject to tax when, in one single transaction, you traded an aircraft, boat, mobile home, or motor vehicle with the individual who sold you the aircraft.

**When is the Tax Due?**
Section 212.06(1), Florida Statutes (F.S.), provides that Florida use tax is due when the aircraft is imported into Florida for use or storage. Tax returns and tax payments are due the 1st day, and are late after the 20th day, of the month following the month that:
- The aircraft was purchased in Florida;
- The aircraft was delivered to a Florida location; or
- The aircraft enters Florida for use or storage.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return and your check or money order must be postmarked or hand-delivered on the first business day following the 20th.

**Penalties:**
For late returns and payments, the penalty is either:
- A minimum of $50 if 10% of the amount due is less than $50; or
- 10% of the amount due.

There are specific penalties imposed for fraud, fraudulent claim of exemption, failure to pay, or an attempt to evade or defeat the sales and use tax. See sections 212.12, 212.085, and 213.29, F.S.

**Interest:**
If your payment is late, you owe interest on the Amount Due. Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at [www.myflorida.com/dor](http://www.myflorida.com/dor).

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**Contact Us**

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To find a taxpayer service center near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

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

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](http://www.myflorida.com/dor/list)
Are you Eligible to Use a DR-15EZ Return?

Our records indicate you are eligible to file a DR-15EZ return. If your answer is “No” to all of the questions below, you can use Form DR-15EZ to file your sales and use taxes.

Yes  No

☐  ☐ Do you make sales or deliveries into any counties with a different discretionary sales surtax rate?

☐  ☐ Do you report tax collected for the lease or rental of commercial property and also have other taxable transactions at the same location? (Note: If you only report tax collected for the lease or rental of commercial property, you may file a DR-15EZ return.)

☐  ☐ Do you report tax collected on transient rentals?

☐  ☐ Do you report tax collected from vending or amusement machine sales?

☐  ☐ Do you claim enterprise zone or other economic incentive tax credits?

☐  ☐ Do you report tax collected from the sale of titled vehicles?

☐  ☐ Do you sell or have untaxed purchases or uses of electricity?

☐  ☐ Do you sell or have untaxed purchases of dyed diesel fuel for use in vessels or off-road equipment?

☐  ☐ Did you pay $200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30)?

If you answered “Yes” to any of these questions, you cannot use this return.

Call 800-352-3671 to request Form DR-15 and to change your account to DR-15 filing status.

Collection Allowance

To receive a collection allowance, you must electronically file (e-file) and pay (e-pay) tax.

Verify a Resale or Exemption Certificate by:

- Visiting: www.myflorida.com/dor
- Using our free FL Tax mobile app
- Calling 877-357-3725 (toll-free)

Avoid Filing Errors

The most common filing errors that result in you receiving a tax bill are:

1. Not using the correct return for the reporting period.

2. Not filing the return by the due date. Check the due date on each return.

3. Reporting incorrect information on Lines 1, 3, and 4.

4. Forgetting to complete Lines A and B (discretionary sales surtax).
Due Dates, Electronic Filing and Payment, and Other Filing Information

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

**Due Dates for Initiating Electronic Payments (E-pay):** 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 acknowledgement in your records.

**Zero returns:** You must file a tax return for each reporting period, even if no tax is due.

**Paper filers may Telefile Zero Returns:** If you file a paper return, have zero tax due, and are not claiming any deductions or credits, you may telefile by calling 800-550-6713. Telefile is available 24 hours a day, seven days a week and when you telefile, you do not need to mail your paper return. Keep the confirmation number for your records.

**Penalty and Interest:** Avoid penalty and interest by filing your return and paying tax on time for each reporting period. The easiest way to avoid most filing/payment errors is to file (e-file) and pay (e-pay) your tax electronically.

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### Complete Back of Return FIRST!

<table>
<thead>
<tr>
<th>1. Gross Sales (Do not include tax)</th>
<th>DOLLARS</th>
<th>CENTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>2. Exempt Sales (Include these in Gross Sales, Line 1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>4. Total Tax Due (Include Discretionary Sales Surtax from Line B)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5. Less Lawful Deductions</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6. Less DOR Credit Memo</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Net Tax Due</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Less Collection Allowance or Plus Penalty and Interest</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Amount Due With Return (Enter this amount on front)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

_**Signature of Taxpayer**_ Date Telephone #

_**Signature of Preparer**_ Date Telephone #

**Discretionary Sales Surtax Information**
A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX
B. Total Discretionary Sales Surtax Due

**E-file / E-pay to Receive Collection Allowance**

Please do not fold or staple.
Electronic Filing and Payment: You can file and pay sales and use tax using the Department’s convenient, free, and secure website or you may purchase software from a software vendor. You may voluntarily file and pay tax electronically; however, taxpayers who paid $20,000 or more in sales and use tax during the most recent state fiscal year (July 1 through June 30) are required to file and pay tax electronically during the next calendar year (January through December).

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

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

Amended replacement returns: If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail.

Your amended return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

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

If you choose to file an amended return by mail, you may use the “Taxpayer Copy” of the return included in your return printed with the same reporting period as the return mailed to you. Use the return printed with the same reporting period as the return you previously filed. You may also download a blank return from our website; be sure to include your certificate number, reporting period, business name, and address.

- Write “Amended replacement” on the return you use (see example below).
- Enter the correct information on Lines 1-9.

Your amended return may result in an overpayment or an additional amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, we will issue you a credit memo for the amount overpaid for that return after we process and approve your amended return.

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

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

Mailing Your Returns: Window-style envelopes are provided for paper filers to use when mailing returns and payments. Be sure to place your return in the envelope so the Department’s mailing address can be seen in the window of the envelope. If you use a return without your business information preprinted on it, write your business name, address, certificate number, and reporting period in the spaces provided. If you do not have a return envelope, mail your return and payment to:

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

To replace lost or damaged preprinted returns or coupon books, contact Taxpayer Services or your nearest service center.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, you must immediately notify the Department. The quickest way to notify us is online. Go to www.myflorida.com/dor, select “TAXES,” then select “Change Address or Account Status.”

To notify us in writing, mail a letter to:

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

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

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

You must submit a new registration online (no fee), or print a Florida Business Tax Application (Form DR-1) from our website and mail the application with a $5 fee to the Department, if you:

- move your business location from one Florida county to another;
- change your legal entity; or
- change the ownership of your business.

If you need further assistance, call Taxpayer Services at 800-352-3671.
Florida Annual Resale Certificate

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

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

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

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

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

- Visiting our website at www.myflorida.com/dor
- Using our free FL Tax mobile app on an iPhone or iPad, Android phone or tablet, or a Windows Phone.
- Calling our automated toll-free verification system at 877-357-3725.

Proper Collection of Tax

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

\[(\text{State Sales and Use Tax Rate}) + (\text{Surtax Rate}) = (\text{Total Tax Rate})\]

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

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

Line-by-Line Instructions

Line 1. Gross Sales
Enter the total amount of gross sales. Do not include tax collected in gross sales.

Line 2. Exempt Sales
Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter “0” if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a Florida Consumer’s Certificate of Exemption.

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

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

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

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

How to compute Line 3

\[
\begin{align*}
\text{Gross Sales} & \quad$1,000.00 \\
\text{Minus exempt sales} & \quad- $100.00 \\
\text{Equals taxable sales} & \quad$900.00 \\
\text{Plus taxable purchases} & \quad+ $50.00 \\
\text{Equals Line 3} & \quad$950.00 \\
\end{align*}
\]

Line 4. Total Tax Due
Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.
Line 5. Less Lawful Deductions
Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded to you by your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. If lawful deductions exceed the total tax due, see the instructions for completing Line 7. Do not include documentation with your return.

Line 6. Less Department of Revenue (DOR) Credit Memo
Enter the total amount of any sales tax credit memo(s) issued to you by the Department. If the Department credit memo(s) exceeds the total tax, see the instructions for completing Line 7.

Line 7. Net Tax Due
Enter the result of Line 5 minus Lines 5 and 6. If negative, enter “0”. Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return. If this is your final return, complete an Application for Refund - Sales and Use Tax (Form DR-26S) to obtain a refund of the credit balance.

Line 8. Less Collection Allowance or Plus Penalty and Interest
E-file/E-pay to Receive Collection Allowance
If you electronically file (e-file) your return and electronically pay (e-pay) tax timely, you are entitled to receive a collection allowance. The collection allowance is 2.5% (.025) of the first $1,200 of the Net Tax Due (Line 7), not to exceed $30.
You are not entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. Filing and paying your tax using the Department’s website or using vendor software is fast, accurate, and secure. Visit e-Services on our website for additional information about filing (e-file) and paying (e-pay) tax electronically.

Only dealers who e-file and e-pay timely may receive a collection allowance, and may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the “donate to education” box and leave Line 8 blank. We will calculate the proper collection allowance and transfer this amount to the Educational Enhancement Trust Fund. You must make this choice on each original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Penalty
For late returns and payments, the penalty is either:
• A minimum of $50 if 10% of Line 7 is less than $50, or
• 10% of the amount due on Line 7.
If your return or payment is late, you will owe the minimum penalty of $50 even if you are filing a late “zero tax due” return.

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

Line 9. Amount Due With Return
Enter the result of Line 7 minus collection allowance (if you e-file and e-pay timely and do not donate to education) or plus penalty and interest on Line 9.
The amount due on Line 9 is the amount you owe. Enter the amount from Line 9 on the front of your return.

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

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

NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately.

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

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

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

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

Use our Address/Jurisdiction database to determine which county an address is located in. Go to:
https://pointmatch.state.fl.us/Default.aspx
When and at What Rate
to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

<table>
<thead>
<tr>
<th>Description</th>
<th>Location</th>
<th>Rate</th>
<th>Surtax Collection</th>
</tr>
</thead>
<tbody>
<tr>
<td>If a selling dealer located in any Florida county with a discretionary surtax sells &amp; delivers into the county where the selling dealer is located</td>
<td>any Florida county</td>
<td>rate where the delivery is made</td>
<td>surtax is collected at the county rate where the delivery is made</td>
</tr>
<tr>
<td>If a selling dealer located in any Florida county with or without a discretionary surtax sells &amp; delivers into counties with different discretionary surtax rates</td>
<td>any Florida county</td>
<td>rate where the delivery is made</td>
<td>surtax is collected at the county rate where the delivery is made</td>
</tr>
<tr>
<td>If an out-of-state selling dealer located in any Florida county with or without a discretionary surtax sells &amp; delivers into counties without a discretionary surtax</td>
<td>any Florida county</td>
<td>rate where the delivery is made</td>
<td>surtax is not collected</td>
</tr>
<tr>
<td>If an out-of-state selling dealer located in any Florida county with or without a discretionary surtax sells &amp; delivers into counties with different discretionary surtax rates</td>
<td>any Florida county</td>
<td>rate where the delivery is made</td>
<td>surtax is collected at the county rate where the delivery is made</td>
</tr>
<tr>
<td>If an out-of-state selling dealer located in any Florida county with or without a discretionary surtax sells &amp; delivers into counties without a discretionary surtax</td>
<td>any Florida county</td>
<td>rate where the delivery is made</td>
<td>surtax is not collected</td>
</tr>
</tbody>
</table>

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

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

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

#### Example for Line A

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

\[
\begin{align*}
\text{Sales amount} & = \$6,500 \\
\text{Limit on a single item} & = \$5,000 \\
\text{Amount exempt from discretionary sales surtax} & = \$1,500
\end{align*}
\]

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

### Line B. Total Discretionary Sales Surtax Due

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

#### Example for Line B

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

### Signature(s)

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

### Contact Us

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

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

For written replies to tax questions, write to:

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

To order a new coupon book, call 800-352-3671.

To find a taxpayer service center near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

### 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](http://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](http://www.myflorida.com/dor/list)
Have You Bought or Received Merchandise from Out of State or through the Internet? 

You Might Owe Florida Tax.

Instructions for Out-of-State Purchase Return

Line 1. Enter the total amount paid for all taxable goods you purchased through the Internet, from out of state, in another country, or through mail-order companies during the quarter for which you are filing this return. Do not include purchases on which Florida sales or use tax has been paid.

Line 2. Multiply Line 1 by .06. If the result is less than $1, do not complete or mail this return.

Line 3. If you paid sales tax on these goods to another state, the District of Columbia, or a U.S. territory, enter the amount paid on Line 3. You cannot claim credit for tax paid in a foreign country.

Line 4. Subtract Line 3 from Line 2 and enter the result on Line 4. If the result is less than $1, do not complete or mail this return.

Line 5. If your return and payment are late, you owe interest on the Total Tax Due (Line 4). Florida law provides a floating rate of interest for late payments of taxes. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at www.myflorida.com/dor.

Line 6. Enter the total tax and interest due (Line 4 plus Line 5).

Sign and date the back of the return.

Mail your return with payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0100

*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.

Florida Department of Revenue Out-of-State Purchase Return

Do not use this form if you are a registered Florida sales tax dealer or if you purchased an aircraft or boat.

Purchases made for quarter ending [ ]/ [ ] (see Quarterly Schedule)

Social Security Number* [ ] [ ][ ][ ]

Federal Employer ID No. [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Purchaser’s Name ________________________________ (Print or Type)

Address ________________________________________

City ______________________ State ______ ZIP ______

Line 1. Amount Purchased
(Enter total from Schedule of Purchases)

Line 2. Tax (Line 1 x .06)

Line 3. Less Credits (Taxes paid)

Line 4. Total Tax Due
(Line 2 minus Line 3)

Line 5. Interest

Line 6. Amount Due
(Total of Lines 4 and 5)

DOLLARS CENTS

0123456789 0123456789
Florida law imposes a 6 percent use tax on out-of-state purchases if sales tax was not paid at the time of purchase. Use tax generally applies to items purchased outside Florida, including another country, that are brought or delivered into this state and would have been taxed if purchased in Florida. Examples include: purchases made through the Internet, mail-order catalog purchases, purchases made in another country, furniture purchased from dealers located in another state, or computer equipment ordered from out-of-state vendors.

If an out-of-state seller did not collect sales tax, the burden to voluntarily comply with Florida law is yours. You must send your payment directly to the Florida Department of Revenue. This payment is required by section 212.06(8), Florida Statutes.

Is there an exception?
Yes. Items purchased and used in another state, territory of the United States, or the District of Columbia for six months or longer before being brought into Florida are not subject to use tax. Items purchased and used in another country do not qualify for this exception.

Is there a credit for any tax paid at the time of purchase?
Yes. If you paid 6 percent or more sales tax to an out-of-state seller at the time of purchase, no tax is due. However, if the out-of-state seller charged less than 6 percent tax, you must pay “use tax” equal to the difference between what you paid in tax and the 6 percent tax imposed by Florida.

Example: You purchase an item from a company located in Georgia. The Georgia company charges you a lawfully imposed Georgia sales tax of 4 percent. You must pay an additional 2 percent Florida use tax.

• Any sales tax paid in another country cannot be used as a credit against the Florida tax due.
• If the amount of tax due to Florida is less than $1, you do not have to pay the tax.

When must the tax be paid?
The tax is due on the first day of the month following the quarter in which purchases are made and is late after the 20th. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your payment and return must be postmarked on the first business day after the 20th. However, taxpayers who make occasional purchases from out of state find it easier to pay Florida tax when the purchase is made.

Example: If you purchased an item from outside Florida on February 1, the tax is due on April 1 and is late after April 20.

Listed the purchased items for which you computed the total shown on Line 1 is optional; however, it will help assure that no future tax bills are issued by the Department for those items.

<table>
<thead>
<tr>
<th>Schedule of Purchases</th>
</tr>
</thead>
<tbody>
<tr>
<td>Items Purchased</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Total (Enter on Line 1)</td>
</tr>
</tbody>
</table>
This permit authorizes the holder to self-accrue the sales tax due as defined in Chapter 212, Florida Statutes (F.S.), and described below.

**Authorized Uses of the Direct Pay Permit**

**Apportionment (APP)**
- The apportionment of tax by eligible air carriers for the purchase or use of tangible personal property, as provided in section (s.) 212.0598, F.S.
- The partial exemption applicable to vessels and parts thereof used in interstate or foreign commerce for the purchase of vessels and parts thereof, as provided in s. 212.08(8), F.S., and Rule 12A-1.0641, Florida Administrative Code (F.A.C.).
- The partial exemption applicable to railroads and parts thereof used in interstate or foreign commerce by licensed railroad carriers for purchases of tangible personal property, as provided in s. 212.08(9)(a), F.S., and Rule 12A-1.064, F.A.C.
- The partial exemption applicable to motor vehicles and parts thereof used in interstate or foreign commerce by licensed common carriers, as provided in s. 212.08(9)(b), F.S., and Rule 12A-1.064, F.A.C.

**Purchases of Tangible Personal Property (TPP)**
- The purchase of tangible personal property by dealers who annually purchase in excess of $10 million of taxable tangible personal property in any county for the dealer’s own use.
- The purchase of tangible personal property by dealers who annually purchase at least $100,000 of taxable tangible personal property, including maintenance and repairs for the dealer’s own use, when the taxable status of the property will only be known by its use. The taxable status of the property will be known by its use when the dealer’s normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.

**Promotional Materials (PRO)**
- The purchase of promotional materials, as defined in s. 212.06(11)(b), F.S., by dealers who are unable to determine at the time of purchase whether the promotional materials will be used in Florida or exported from Florida only when the seller of promoted subscriptions to publications sold in Florida is a registered dealer and is remitting sales tax to the Department on publications sold in Florida. The dealer purchasing and distributing promotional materials and the seller of the promoted subscriptions to publications are not required to be the same person.

**Real Property Leases (RPL)**
- The lease or license to use real property subject to tax under s. 212.031, F.S., by dealers who are required to remit sales tax electronically, as provided under s. 213.755, F.S., from a number of independent owners or lessors of real property.
- The lease or license to use real property subject to the tax imposed by s. 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent property owners who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.
- The lease or license to use real property subject to the tax imposed by s. 212.031, F.S., by operators of amusement machines or vending machines who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.
General Information for All Direct Pay Permit Holders

Each permit holder must have a valid dealer's Sales and Use Tax Certificate of Registration (Form DR-11) or Certificate of Authorization to Pay Use Tax (Form DR-11U). Upon cancellation of either certificate, this permit must be canceled and surrendered.

Permit holders may provide a copy of this permit to a selling dealer instead of paying tax for authorized purchases to the selling dealer.

Permit holders are required to file tax returns according to their filing frequency and pay to the Department the amount of sales and use tax due on transactions for which this permit was extended. A tax return must be filed, according to the filing frequency, even if no tax is due.

Recordkeeping requirements:

- Every holder of a Sales and Use Tax Direct Pay Permit is required to keep and preserve all information and documentation necessary to substantiate the holder's authorization for the permit. The holder is also required to document the payment of all tax due on its purchases of tangible personal property and services.

- A dealer of tangible personal property and services is not required to collect sales and use tax, as identified on the direct pay permit, on sales made to the permit holder.

- Permit holders and dealers selling to permit holders are required to keep these records until the taxes imposed and administered by Chapter 212, F.S., may no longer be determined and assessed under s. 95.091(3), F.S.

- Electronic storage of all required records through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

This permit expires five years from the effective date listed on the permit. The Department will provide a renewal notice to the permit holder 60 days prior to the expiration date of the permit. A person who does not receive a renewal notice or needs more information regarding the notice may contact Account Management, MS 1-5730, Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0160.

In the event the original Sales And Use Tax Direct Pay Permit is lost or destroyed, the permit holder may obtain a replacement by visiting any local Department of Revenue service center or calling the Department at 800-352-3671. Send written requests to Account Management, MS 1-5730, Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0160.
<table>
<thead>
<tr>
<th>Name of Certificate Holder</th>
</tr>
</thead>
<tbody>
<tr>
<td>Certificate Number</td>
</tr>
<tr>
<td>Federal Employer Identification Number</td>
</tr>
<tr>
<td>Business Location Street Address</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>County</td>
</tr>
<tr>
<td>State</td>
</tr>
<tr>
<td>ZIP Code</td>
</tr>
<tr>
<td>Mailing Address</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>County</td>
</tr>
<tr>
<td>State</td>
</tr>
<tr>
<td>ZIP Code</td>
</tr>
</tbody>
</table>

I am filing with the Florida Department of Revenue this Certificate of Cash Deposit or Cash Bond and the attached CASHIER’S CHECK or MONEY ORDER in the amount of: 

($ ________________ ).

I certify that I offer or plan to offer services or products subject to sales tax, discretionary sales surtax, fees, or surcharges imposed by or administered by the Department of Revenue according to Chapter 212, Florida Statutes (F.S.). I am required to provide the Department with security, conditioned upon compliance with the requirements of Chapter 212, F.S.

I agree:

1. To collect and remit applicable taxes, surtaxes, fees, and surcharges in a timely manner in accordance with the requirements of Chapter 212, F.S.

2. I understand that if I am more than 30 days delinquent in the payment of any applicable tax, surtax, fee, surcharge, interest or penalty, the Department may cancel this Certificate of Cash Deposit or Cash Bond and apply the deposited amount to any unpaid liabilities.

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

Signature of Owner(s), Partner, Corporate Officer, or Member

Date

Accepted for the Department of Revenue by:

Signature of Executive Director or Designee

Date
A Coin-Operated Amusement Machine is any machine operated by coin, slug, token, coupon, or similar device for the purpose of entertainment or amusement. Amusement machines include: coin-operated radios and televisions, telescopes, pinball machines, music machines, juke boxes, mechanical rides, video games, arcade games, billiard tables, shooting galleries, and all other similar amusement devices.

Purpose of this Application. This application is used to obtain an annual Amusement Machine Certificate (DR-18C) for each location where you operate one or more coin-operated amusement machines. The annual fee is $30 per machine. To complete this application, you must have an active sales and use tax Certificate of Registration (Form DR-11) for each county in which the machines are operated.

If you do not have a sales tax number for each county where your machines are located, you can register to collect and report tax through our website at www.myflorida.com/dor. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper Florida Business Tax Application (Form DR-1).

If you wish to operate more machines at any location than the number currently listed on your Amusement Machine Certificate for that location, you must complete another application and pay $30 for each additional machine.

If you move your amusement machines from one location to another location within the same county, contact the Department to correct the machine location on your certificates. If you move your amusement machines to another county, you must first have a sales and use tax Certificate of Registration in that county before contacting the Department to update the machine location on your certificates.

Your amusement machine certificate expires on June 30th each year. You must renew amusement machine certificates before that date. A renewal notice containing information on your Amusement Machine Certificates will be mailed to you 30 to 60 days before the certificate’s expiration date. If you do not receive a renewal notice, you may use this application to renew your annual amusement machine certificates. Be sure to check the box “Annual Renewal Application.”

Who is Required to Purchase and Display Amusement Machine Certificates? The amusement machine operator responsible for removing the receipts from the machine and paying sales tax and applicable surtax on the machine receipts is required to purchase and display the Amusement Machine Certificates (DR-18C).

When the business owner, where the machines are located, is the owner of the amusement machines, the business owner is the amusement machine operator and the person required to purchase and display the Amusement Machine Certificates.

The business owner where the amusement machines are operated is considered to be the operator and required to purchase the Amusement Machine Certificates, even when the business is not the owner of the machines. However, the operator responsibilities may be otherwise specified in a written agreement between the business owner and the amusement machine owner.

How is the Certificate Fee Calculated? The annual certificate fee is $30 for each machine times the maximum number of machines operated at that location. Certificates are valid for a period of one year, July 1 to June 30. The annual fee is non-refundable and cannot be prorated based on the time of year the certificate is purchased.

Where Do I File the Application and Required Fee? This application and the required $30 per machine fee may be delivered to the nearest Florida Department of Revenue service center or mailed to the address below. Make your check (U.S. funds only) or money order payable to the Florida Department of Revenue.

Florida Department of Revenue
Amusement Machine Certificate - MS 1-5600
5050 W Tennessee St
Tallahassee FL 32399-0156
Contact Us
Information, forms, and tutorials are available on our website: www.myflorida.com/dor

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

To find a taxpayer service center near you, go to: www.myflorida.com/dor/contact.html

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information
Subscribe to our tax publications to receive due date reminders or an email when we post:
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• Proposed rules, notices of rule development workshops, and more.

Go to: www.myflorida.com/dor/list
Application for Amusement Machine Certificate

Amusement Machine Operator Information:

<table>
<thead>
<tr>
<th>Business Partner Number</th>
<th>Business Operator Identification Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>- This number is located on the back of your Certificate of Registration (Form DR-11).</td>
<td>- Provide the Federal Employer Identification Number (FEIN) of the business operator or Social Security Number (SSN)* of the operator.</td>
</tr>
</tbody>
</table>

Business Partner Number:  
FEIN:  
SSN*:  

*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.

Name of operator  
Business name of operator  
Operator’s mailing address  
City ___________________________ State ___________________________ ZIP ________________  
Telephone Number: (______) ______________________ Email Address:  

(Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.)

Authorized signature of operator or operator’s authorized representative  
Date ________________

Print or type the signature above  

This application and the required **$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to:  
Florida Department of Revenue  
Amusement Machine Certificate - MS 1-5600  
5050 W Tennessee St  
Tallahassee FL 32399-0156  

**Note:** Your check or money order is for the total amount of machine fees for all locations ($30 times the total number of machines). If not, your application and payment will be returned to you without processing.

Be Sure To:  
- Indicate the type of application you are submitting:  
  › Initial Application  
  › Adding locations or machines  
  › Annual Renewal Application  
- Obtain a sales and use tax Certificate of Registration number for each county in which you will operate amusement machines before you complete this application.  
- If you have a consolidated sales tax account, be sure to enter your county sales tax certificate number for the county in the Amusement Machine Location Information, not your consolidated sales tax account number.

Amusement Machine Location Information  
Enter your county or location sales and use tax Certificate of Registration number for this location. If this is your first application for a certificate for machines operated at this location, check the box for “New Location.” If you are adding machines to a previously issued certificate, check the box for “Change Amusement Machine Certificate” and enter the number of additional machines that will be operated at this location. If you did not receive a renewal application from the Department and you are using this application to renew your certificate, check the box “Annual Renewal.” Be sure to enter the maximum number of machines to be operated at each location. Multiply the number of machines by $30 to compute the fee due for each location.

For DOR office use only

No. of locations: _______  No. of machines: _______  Amount paid: _________  Processed by: ___________  Date: ___________
| LOCATION # 1 | Sales Tax Certificate Number for the location county:
(You must provide an active sales tax number for this county.) | ____________________________ - ____________________________ - ______ |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Location Business Name</td>
<td></td>
</tr>
<tr>
<td>Physical street address (Do not use PO Box)</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>County</td>
</tr>
<tr>
<td>Maximum number of machines to be operated at this location:</td>
<td>[ ]</td>
</tr>
<tr>
<td>Check One:</td>
<td></td>
</tr>
<tr>
<td>[ ] New Location............................................Total number of machines [ ] x $30 = $</td>
<td></td>
</tr>
<tr>
<td>[ ] Annual Renewal...........................................Total number of machines [ ] x $30 = $</td>
<td></td>
</tr>
<tr>
<td>[ ] Change Amusement Machine Certificate..................... Additional machines [ ] x $30 = $</td>
<td></td>
</tr>
</tbody>
</table>

| LOCATION # 2 | Sales Tax Certificate Number for the location county:
(You must provide an active sales tax number for this county.) | ____________________________ - ____________________________ - ______ |
<table>
<thead>
<tr>
<th></th>
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</thead>
<tbody>
<tr>
<td>Location Business Name</td>
<td></td>
</tr>
<tr>
<td>Physical street address (Do not use PO Box)</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>County</td>
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<tr>
<td>Maximum number of machines to be operated at this location:</td>
<td>[ ]</td>
</tr>
<tr>
<td>Check One:</td>
<td></td>
</tr>
<tr>
<td>[ ] New Location............................................Total number of machines [ ] x $30 = $</td>
<td></td>
</tr>
<tr>
<td>[ ] Annual Renewal...........................................Total number of machines [ ] x $30 = $</td>
<td></td>
</tr>
<tr>
<td>[ ] Change Amusement Machine Certificate..................... Additional machines [ ] x $30 = $</td>
<td></td>
</tr>
</tbody>
</table>

| LOCATION # 3 | Sales Tax Certificate Number for the location county:
(You must provide an active sales tax number for this county.) | ____________________________ - ____________________________ - ______ |
<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Location Business Name</td>
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<tr>
<td>Physical street address (Do not use PO Box)</td>
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<tr>
<td>City</td>
<td>County</td>
</tr>
<tr>
<td>Maximum number of machines to be operated at this location:</td>
<td>[ ]</td>
</tr>
<tr>
<td>Check One:</td>
<td></td>
</tr>
<tr>
<td>[ ] New Location............................................Total number of machines [ ] x $30 = $</td>
<td></td>
</tr>
<tr>
<td>[ ] Annual Renewal...........................................Total number of machines [ ] x $30 = $</td>
<td></td>
</tr>
<tr>
<td>[ ] Change Amusement Machine Certificate..................... Additional machines [ ] x $30 = $</td>
<td></td>
</tr>
</tbody>
</table>

| LOCATION # 4 | Sales Tax Certificate Number for the location county:
(You must provide an active sales tax number for this county.) | ____________________________ - ____________________________ - ______ |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Location Business Name</td>
<td></td>
</tr>
<tr>
<td>Physical street address (Do not use PO Box)</td>
<td></td>
</tr>
<tr>
<td>City</td>
<td>County</td>
</tr>
<tr>
<td>Maximum number of machines to be operated at this location:</td>
<td>[ ]</td>
</tr>
<tr>
<td>Check One:</td>
<td></td>
</tr>
<tr>
<td>[ ] New Location............................................Total number of machines [ ] x $30 = $</td>
<td></td>
</tr>
<tr>
<td>[ ] Annual Renewal...........................................Total number of machines [ ] x $30 = $</td>
<td></td>
</tr>
<tr>
<td>[ ] Change Amusement Machine Certificate..................... Additional machines [ ] x $30 = $</td>
<td></td>
</tr>
</tbody>
</table>

**Summary of Fee(s) Paid**

Total Number of Machines on this Application: ________ X $30 = $ (total fee remitted with application)
SECURITY INFORMATION:

Type of Security Posted (Check only one.)

- [ ] Cash Deposit or Cash Bond
- [ ] Surety Bond
- [ ] Irrevocable Letter of Credit

Date Security Posted

Amount of Security

Certificate No.

Federal Employer Identification Number

Name of Certificate Holder

Mailing Address

City

County

State

ZIP Code

RELEASE OR REFUND JUSTIFICATION:

Check all that apply:

- [ ] I have complied with the provisions of Chapter 212, F.S., for a period of twelve consecutive months, beginning ______________________ and ending ____________________.

- [ ] I have complied with the terms and conditions of the compliance agreement entered into with the Department on this date: ____________________.

- [ ] I have ceased business operations as of this date: ____________________.

FOR BUSINESSES THAT CEASE OPERATIONS:

- A final return with applicable tax payment must accompany this application.
- Your original Certificate of Registration and Florida Annual Resale Certificate must be surrendered with this application.
- Your certificates will be cancelled as of the date entered above.

APPLICANT CERTIFICATION:

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true. I understand that if I later resume business activities requiring registration with the Department of Revenue, I may be required to post similar security as a condition of obtaining a certificate of registration.

__________________________________
Signature of Owner(s), Partner, Corporate Officer or Member

__________________________________
Date

DEPARTMENT VERIFICATION:

- [ ] Release or refund entire amount of security.
- [ ] Apply $ ______________________ to Certificate No. ______________________ Period: ______________________

For the Department: ______________________

Date: ______________________
### Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury are TAXABLE. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

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

### Common Household Remedies

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

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

### Common Household Remedies - continued

- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete’s foot treatments)
- Gargles, intended for medical use
- Gauze
- Glucose for treatment or diagnosis of diabetes
- Glycerin products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Hot or cold disposable packs for medical purposes
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Ipecac
- Itch and rash relievers, including feminine anti-itch creams
- Laxatives and cathartics
- Lice treatments (pediculicides), including shampoos, combs, and sprays
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers
- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Minoxidil for hair regrowth
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapies, including nicotine patches, gums, and lozenges
- Ointments, medicated
- Pain relievers, oral or topical
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Rectal preparations (hemorrhoid and rash)
- Sinus relievers
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Wart removers
- Witch hazel
- Worming treatments (anthelmintics), for human use
### Cosmetics and Toilet Articles
Cosmetics and toilet articles ARE **TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, toothpaste, hair spray, shaving products, cologne, perfume, shampoo, deodorant, and mouthwash. Cosmetics and toilet articles are EXEMPT only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

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

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

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe reliners and pads
- Artificial eyes
- Artificial limbs
- Artificial noses and ears
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistors; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)
- Heart stimulators and external defibrillators
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts
- Suspensors
- Trusses
- Urine collectors and accessories
- Walkers, including walker chairs
- Walking bars
- Wheelchairs, including powered models, their parts, and repairs
- Hypodermic needles and syringes
- Lithotripters
- Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are EXEMPT. Examples are dental bridges and crowns.

### Other Exempt Medical Items
Medical products, supplies, or devices are EXEMPT when they are:

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

Some examples of items that would meet these requirements are:
- Artificial arteries, heart valves, and larynxes
- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

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

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

- Baked goods and baking mixes
- Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods
- Butter
- Canned foods
- Cereal and cereal products
- Cheese and cheese products
- Cocoa
- Coffee and coffee substitutes
- Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard
- Cookies, including chocolate-coated or cream-filled
- Crackers
- Dairy products
- Dairy substitutes
- Dietary substitutes (including herbal supplements)
- Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)
<table>
<thead>
<tr>
<th>General Groceries - continued</th>
</tr>
</thead>
<tbody>
<tr>
<td>Eggs and egg products</td>
</tr>
<tr>
<td>Fish, shellfish, and other fish products</td>
</tr>
<tr>
<td>Food coloring</td>
</tr>
<tr>
<td>Food supplements</td>
</tr>
<tr>
<td>Frozen foods</td>
</tr>
<tr>
<td>Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)</td>
</tr>
<tr>
<td>Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners</td>
</tr>
<tr>
<td>Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads</td>
</tr>
<tr>
<td>Grain products and pastas, including macaroni and noodle products, rice and rice dishes</td>
</tr>
<tr>
<td>Honey</td>
</tr>
<tr>
<td>Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles, frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)</td>
</tr>
<tr>
<td>Jams, jellies, and preserves</td>
</tr>
<tr>
<td>Margarine</td>
</tr>
<tr>
<td>Marshmallows</td>
</tr>
<tr>
<td>Meal replacement powders and drinks, including liquid food supplements</td>
</tr>
<tr>
<td>Meat and meat products</td>
</tr>
<tr>
<td>Meat substitutes</td>
</tr>
<tr>
<td>Milk and milk products, including products intended to be mixed with milk</td>
</tr>
<tr>
<td>Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled asades, beverages, cocktails, drink or fruit or vegetable flavor, flavored, or flavorings)</td>
</tr>
<tr>
<td>Peanut butter</td>
</tr>
<tr>
<td>Poultry and poultry products</td>
</tr>
<tr>
<td>Salad dressings and dressing mixes</td>
</tr>
<tr>
<td>Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificial</td>
</tr>
<tr>
<td>Sandwich spreads</td>
</tr>
<tr>
<td>Sauces and gravies</td>
</tr>
<tr>
<td>Seafood and seafood products</td>
</tr>
<tr>
<td>Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)</td>
</tr>
<tr>
<td>Spreads, except those cooked or prepared on the seller's premises</td>
</tr>
<tr>
<td>Sugar, sugar products, and substitutes</td>
</tr>
<tr>
<td>Tea (including herbal tea), unless sold in liquid form</td>
</tr>
<tr>
<td>Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices</td>
</tr>
<tr>
<td>Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)</td>
</tr>
<tr>
<td>Vegetable oils, lard, olive oil, shortenings, and oleomargarine</td>
</tr>
<tr>
<td>Vegetable salads, fresh (except those sold cooked with eating utensils)</td>
</tr>
<tr>
<td>Vitamins and minerals</td>
</tr>
</tbody>
</table>

**Exempt Infant Supplies**

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

**Exempt Miscellaneous Items**

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

**Seeds and Fertilizers**

- Fertilizers, including peat, topsoil, and manure<sup>1</sup> and <sup>2</sup>
- Seeds, including field, garden, and flower (no exemption certificate required)
- Fungicides<sup>1</sup> and <sup>2</sup>
- Herbicides<sup>1</sup> and <sup>2</sup>
- Insecticides<sup>1</sup> and <sup>2</sup>
- Pesticides<sup>1</sup> and <sup>2</sup>
- Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans<sup>2</sup>
- Weed killers<sup>1</sup> and <sup>2</sup>

1 Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.
2 The purchaser must furnish the seller a certificate stating that the item is used exclusively for exempt purposes.
Affidavit for Occasional or Isolated Sale of a Motor Vehicle

STATE OF ______________________________  COUNTY OF ___________________________________

Motor Vehicle Information:

<table>
<thead>
<tr>
<th>(Make)</th>
<th>(Model)</th>
<th>(Vehicle Identification Number)</th>
<th>(Sales Price)</th>
</tr>
</thead>
</table>

The above described motor vehicle was sold by _______________________________________________ to _______________________________________________

(Print Name of Seller)  (Print Name of Purchaser)

for the stated sales price on ______________________.

(Date of Sale)

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. I understand that reporting a sales price less than the actual sales price is a first degree misdemeanor and subject to a penalty equal to twice the amount of the additional tax due.

___________________________________________________________ ___________________________________________________________

(Signature of Seller)  (Signature of Purchaser)

Sworn to (or affirmed) and subscribed before me this____________day of____________, 20____, by _______________________________

(Day of Month) (Month) (Year) (Name of person making statement)

_________________________________________________________

(NOTARY SEAL)  (Signature of Notary Public)

Personally Known _______ OR Produced Identification _______

(Name of Notary Typed, Printed, or Stamped)

Type of Identification Produced ____________________________
Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State

AFFIDAVIT

State of Florida, County of _____________________________

Before me, the undersigned Notary Public, personally appeared _____________________________, who, being duly sworn, says that he/she is a resident of the State of _____________________________ and that he/she is the purchaser of the following described motor vehicle.

Name of Purchaser: ____________________________________________________________

State of Residence and Address of Purchaser: ________________________________________

(Street) _____________________________ (City) _____________________________ (State) __________ (ZIP) __________

If the non-resident purchaser is a corporation or partnership, an officer or partner must acknowledge the following in order to be allowed the partial exemption:

☐ The vehicle will be removed from this state within 45 days of purchase and will remain outside this state for a minimum of 180 days.

OR

If the vehicle is not removed from this state, an officer or partner in the non-resident corporation or partnership must certify the following:

☐ There is no officer that is a resident of this state.

☐ There is no stockholder who owns at least 10% of the corporation that is a resident of this state.

☐ There is no partner in the partnership who has at least 10% ownership of the partnership that is a resident of this state.

Name of Seller: ____________________________________________________________

Address of Seller: ____________________________________________________________

(Street) _____________________________ (City) _____________________________ (State) __________ (ZIP) __________

Seller's Sales Tax Registration Number: _____________________________ Date of Sale: _____________________________

Description of Motor Vehicle:

Make: _____________________________ Model: _____________________________ Year: _____________________________

Vehicle Identification Number: _____________________________ Motor Number: _____________________________

Sales Price: _____________________________ Trade-In Allowance: _____________________________

Sales Tax Paid to the STATE OF FLORIDA: ________________________________________________

I, _____________________________ _____________________________ _____________________________, understand that I may owe sales tax to the State of _____________________________:

(Purchaser's Initials) _____________________________ (Purchaser's State - Do Not Abbreviate)

• If the state, in which the vehicle is being registered/licensed, does not allow a credit for sales tax paid to the State of Florida; or
• If that state imposes a rate higher than 6%.

I also understand:

• sales tax is being paid to Florida and not to any other state; and

This vehicle will be licensed in the State of _____________________________ within forty-five (45) days after the date it was purchased in the State of Florida.

Sworn to (or affirmed) and subscribed before me this ________________ day of ________________ , ___________ A.D., ___________.

(Day of Month) (Month) (Year)

(Signature of Nonresident Purchaser) ________________________________________________

☐ Personally Known or ☐ Produced Identification

Type of Identification Produced ________________________________________________________

(Signature of Notary) ________________________________________________________________

Print, Type or Stamp Name of Notary ____________________________________________________
SECTION I

This application is to be completed for each project for which exemption from Florida sales and/or use tax is claimed pursuant to section 212.08(5)(b), Florida Statutes, and Rule 12A-1.096, Florida Administrative Code. See reverse side for mailing address.

EXEMPTION CLAIMED AS:  □ New Business  □ Expanding Business  □ Spaceport Activity  □ Mining Activity

1.  (a) Business Name: ________________________________________________________________

   (b) Mailing Address: ________________________________________________________________

         City, State, ZIP: ________________________________

   (c) Website address: ________________________________________________________________

   (d) Florida Sales Tax Number for location listed in (2)(a) (required): ____________________

   (e) FEIN: _______________________________________________________________________

   (f) Telephone Number: ( ________ ) _________________________ Fax Number: ( ________ )

   (g) Name, address, position, and telephone number of person or persons to be contacted regarding this project. (Form DR-835, Power of Attorney, must be submitted if not an officer or employee of the business.)

         ____________________________________________________________________________

         ____________________________________________________________________________

         ____________________________________________________________________________

2.  (a) Project Location (Address where the machinery and equipment will be or has been installed):

         ____________________________________________________________________________

   (b) Did you purchase or buy out another business at the location in 2.(a)?  □ Yes  □ No  If yes, when? _______________________

   (c) Project Description (Explain in full detail the purpose and scope of work to be accomplished by the project.)

         ____________________________________________________________________________

         ____________________________________________________________________________

         ____________________________________________________________________________

         (Attach additional sheet, if necessary)

   (d) Is any qualifying machinery and equipment going to be leased?  □ Yes  □ No

If yes, will this be a: □ Capital Lease  □ Operating Lease  Please provide a complete, legible copy of the lease (if available).

   (e) List the types of the major machinery and equipment that may be purchased or leased for the project. (DO NOT file a separate application for each item of machinery and equipment to be purchased, if they are for the same project.)

         ____________________________________________________________________________

         ____________________________________________________________________________

         ____________________________________________________________________________

         ____________________________________________________________________________

         (Attach additional sheet, if necessary)

   (f) Total cost of the machinery and equipment to be purchased or leased for the project: ____________________

   (g) Total cost of the entire project: __________________________________________________

3.  (a) What is the product or item that will be made for sale by the machinery and equipment listed at the project location?

         ____________________________________________________________________________

   (b) Is this product or a similar product already being made at the project location in 2.(a)?  □ Yes  □ No

   (c) Is this product or a similar product already being made at another Florida location of this company?  □ Yes  □ No  If yes, provide the location or locations:

         ____________________________________________________________________________

   (d) Will production of the product in 3.(a) be closed down at a location listed in 3.(c), or has production been closed down?

         □ Yes  □ No  If yes, when will or did production at that location stop? _______________________

   (e) What type of businesses or customers will be purchasing the product in 3.(a)?

         ____________________________________________________________________________
SECTION II
If claiming exemption as a **new business**, please answer the following:

1. Has this business previously applied for this exemption? If so, when? ______________________________________

2. (a) Approximate Beginning and Completion Date of Construction (if construction is necessary):

   Beginning Date: ____________________________  Completion Date: ____________________________

   (b) Approximate Beginning Date of Machinery and Equipment Purchases: ____________________________

   (c) Estimated Date of Completion of Machinery and Equipment Installation: ____________________________

SECTION III
If claiming exemption as an **expanding** business, please answer the following:

1. Has this business previously applied for this exemption? If so, when? ______________________________________

2. (a) Approximate Beginning and Completion Date of Construction (if construction is necessary):

   Beginning Date: ____________________________  Completion Date: ____________________________

   (b) Approximate Beginning Date of Installation of Machinery and Equipment Purchases: ____________________________

   (c) Estimated Date of Completion of Machinery and Equipment Installation: ____________________________

3. Please answer the following regarding productive output for your expansion project.

   (a) Specify the unit of measure that you will use to measure your increase in productive output; i.e., pounds, tons, pieces, gallons, cubic yards, sheets, etc. **(Selling price or labor hours cannot be used.)** ____________________________________________________________

   (b) What is your expected percent increase in productive output following the expansion project? ______ %

ADDITIONAL REMARKS
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________
________________________________________________________________________________________

Important: A qualifying business entity must file this form whether it seeks to make purchases of machinery and equipment tax-exempt or seeks a refund of previously paid taxes. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax must file an Application for Refund - Sales and Use Tax (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S. For additional information, call (850) 617-8346.

Mail this form to:
DIRECTOR
TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION
FLORIDA DEPARTMENT OF REVENUE
PO BOX 7443
TALLAHASSEE FL 32314-7443

_________________________________________  ____________________________
Signature  Date

Print Name

Title
________________________________________________________________________________________

For Florida Department of Revenue use ONLY — Do not write in this space.

The above project is: (check one)
- [ ] Approved as a new business
- [ ] Approved as an expanding business
- [ ] Approved as a spaceport activity
- [ ] Approved as a mining activity
- [ ] Not approved for the exemption

Permit ____________________________  From ____________________________  To ____________________________

- [ ] Permit Number ____________________________
- [ ] Refund
- [ ] No Permit Issued

Business Name: ____________________________

Sales Tax Number: ____________________________

(Signature of Authorized Agent)  Date
This completed application must be received by the department on or before October 1.

To pay estimated tax using this method you must submit a new application every year.

This application is for dealers who sell boats, motor vehicles, or aircraft who wish to pay their estimated sales tax liability under the provisions of section 212.11(4)(d), Florida Statutes. To qualify, you must have made at least one sale of a boat, motor vehicle, or aircraft with a sales price of $200,000 or greater in the previous state fiscal year (July 1 - June 30).

Boat, motor vehicle, and aircraft dealers who are qualified by the Department are allowed to use these special estimated sales tax provisions during the next calendar year:

- Calculate their monthly estimated tax payments as 60 percent of their average tax liability for all sales made during the previous state fiscal year, excluding the sale of each boat, motor vehicle, or aircraft with a sales price of $200,000 or more; and
- Remit sales tax for all sales with a sales price of $200,000 or more by electronic funds transfer on the date of the sale or postmarked on the date of the sale when remitting with Form DR-15 (Sales and Use Tax Return).

1. Check One:  □ New  □ Renewal

2. Owner’s Name: ________________________________  (Enter the individual, partnership or corporate name.)

3. Contact Name: ________________________________  (If other than the owner.)

4. Telephone Number: ____________________________

5. Business Name: ________________________________  (If different from above or using a fictitious d/b/a.)

6. Mailing Address: ________________________________  (Enter the address where you wish to receive mail.)

7. City: ____________________________ State: ____________ ZIP: ____________

8. Street Address: ________________________________  (If different from above. Cannot be a P.O. Box.)

9. City: ____________________________ State: ____________ ZIP: ____________

10. Email Address: ________________________________  (Enter the email address where you wish to receive communication.)

11. Florida Department of Revenue Sales and Use Tax Certificate Number: __________________________
12. Calculation for Estimated Tax:

A. Taxable sales (prior state fiscal year)  
B. Less total of all individual sales of $200,000 or more 
C. Net sales 
D. Total tax due (6% of Line C) 
E. Divide the amount on Line D by 12 (this is your average tax liability) 
F. Monthly estimated tax payment (60% of Line E)

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
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</tr>
</tbody>
</table>

Special Note: If approved, the dealer must remit estimated taxes in the manner prescribed above for the entire calendar year.

13. Applicant Signature — This application cannot be processed if not signed by the applicant.

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

_________________________  _________________________
Signature of Owner, Partner, or Officer  Date

_________________________  _________________________
Type Name Above  Title

If you have any questions regarding this application or estimating taxes under this application, call Return Reconciliation at 850-717-6637.

Mail this completed application to:
Florida Department of Revenue
Return Reconciliation MS 1-5230
5050 W Tennessee St
Tallahassee FL 32399-0162
Request for Verification that Customers are Authorized to Purchase for Resale

(Please print or type)

Date of Request: ______________________________________________
Name of Your Business: _________________________________________
Name of Contact at Your Business: _________________________________

The Department of Revenue will return your diskette or CD to the contact/address that you specify.
Return Address: _________________________________________________
Street
City
State
ZIP

Telephone Number of Contact: (________) __________ - __________

Are you sending a diskette or a CD to the Department of Revenue?
☐ Diskette ☐ CD
Total number of records in the file: ________________________________

Mail the diskette or CD and this completed form to:
Florida Department of Revenue
Production Management
5040 W Tharpe St Ste 202
Tallahassee FL 32303-7836
850-488-3516

For general taxpayer information, please call 800-352-3671.

Note: Please visit our Internet site at www.myflorida.com/dor/gta.html to verify a resale or exemption certificate. Results are available within 24 hours of submission.
Instructions for Requesting Verification that Customers are Authorized to Purchase for Resale

This document explains the procedures for verifying that customers of a business are authorized to purchase for resale.

Send a file containing the Certificate of Registration numbers of the customers to the Florida Department of Revenue. A written request may be forwarded to the Department or you may submit Form DR-600013, Request for Verification that Customers are Authorized to Purchase for Resale. If a written request is submitted, please provide the following information: date of request, name of the dealer’s business, return address, name and telephone number of a contact person.

Once the Department has received your file and request, we will then identify customers who are active registered dealers authorized to purchase for resale. The Department will return a file containing the Certificate of Registration numbers and vendor authorization numbers to a user contact at your place of business. Those customers for whom the vendor authorization number field is left blank are NOT authorized to make purchases for resale. Your user contact will also receive a letter summarizing the verification process. The file of customers that we return to your place of business will reside on the same medium sent to the Department.

FILE REQUIREMENTS

Data files that are sent to the Florida Department of Revenue must reside on 3 1/2” diskette or CD.

**Diskette Requirements:**
- Must be high density (HD) 1.44M or double density (DD), 720K
- Must be IBM PC compatible format
- Data file must be ASCII text format - no embedded signs or decimals
- The file must be named RESALE.TXT
- Do not zip (i.e., compress) the file

**CD Requirements:**
- Data file must be ASCII text format – no embedded signs or decimals
- The file must be named RESALE.TXT
- Do not zip (i.e., compress) the file

**RECORD DESCRIPTION (file that you send to the Department of Revenue)**

<table>
<thead>
<tr>
<th>Position</th>
<th>Field Contents</th>
<th>Type</th>
<th>Length</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-13</td>
<td>Customer’s Certificate of Registration number</td>
<td>alphanumeric</td>
<td>13</td>
</tr>
<tr>
<td>14-35</td>
<td>User-defined data, reserved for use of your business</td>
<td>alphanumeric</td>
<td>22</td>
</tr>
<tr>
<td>36-48</td>
<td>Leave blank</td>
<td>alphanumeric</td>
<td>13</td>
</tr>
</tbody>
</table>

**RECORD DESCRIPTION (file that the Department of Revenue will return to you)**

<table>
<thead>
<tr>
<th>Position</th>
<th>Field Contents</th>
<th>Type</th>
<th>Length</th>
</tr>
</thead>
<tbody>
<tr>
<td>1-13</td>
<td>Customer’s Certificate of Registration number</td>
<td>alphanumeric</td>
<td>13</td>
</tr>
<tr>
<td>14-35</td>
<td>User-defined data, reserved for use of your business</td>
<td>alphanumeric</td>
<td>22</td>
</tr>
<tr>
<td>36-48</td>
<td>Vendor authorization number (blank if not authorized)</td>
<td>alphanumeric</td>
<td>13</td>
</tr>
</tbody>
</table>

Write your business name, the mailing date, and a sequence number (if you send more than one diskette or CD) on an external label and attach the label to the diskette or CD. In case the diskette or CD is lost or damaged, we recommend that you create a backup copy of your file. **Mail a completed request form and the diskette or CD to:**

Florida Department of Revenue
Production Management
5040 W Tharpe St Ste 202
Tallahassee FL 32303-7836
850-488-3516
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.087

SUMMARY OF PROPOSED RULE
The proposed changes to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes), incorporate the new and expanded statutory farm equipment exemptions provided in Chapter 2015-221, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The proposed amendments to Rule 12A-1.087, F.A.C., incorporate the new and expanded farm equipment exemptions provided in Chapter 2015-221, L.O.F.

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP
OCTOBER 6, 2015
A Notice of Proposed Rule Development was published in the Florida Administrative
Register on September 22, 2015 (Vol. 41, No. 184, pp. 4401-02), to advise the public of the proposed changes to Rule 12A-1.087, F.A.C., and to provide that a rule development workshop would be held on October 6, 2015. A workshop was held on that date. Comments of a technical nature were received at the workshop and changes were made to the proposed rule. No written comments were received.

SUMMARY OF PUBLIC HEARING
OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-1.087, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING
NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5091 – 5091) to advise the public of the proposed changes to Rule 12A-1.087, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received from the public by the Department.

Written comments were received from the staff of the Joint Administrative Procedures Committee. The staff of the Committee requested a revision to the proposed rule language because they were concerned the scope of the rule related to the new partial sales tax exemption
for certain trailers was broader than the scope of the exemption in the statute. To clarify, the Department narrowed the scope of the existing proposed rule language, and also added suggested language in the form of a certificate to be used at the time of sale which mirrors the statutory language. The staff of the Committee also requested a technical change to the law implemented portion of the rule. All of these changes were made as requested, and a notice of change to that effect was published in the Florida Administrative Register on November 20, 2015 (Vol. 41, No. 226, pp. 5705-5706). The final rule text for adoption today reflects these changes.
12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(1)(a) The sale, rental, lease, use, consumption, repair, including the sale of replacement parts and accessories, or storage for use of power farm equipment or irrigation equipment is exempt. To qualify for this exemption, the power farm equipment or irrigation equipment must be used exclusively on a farm or in a forest in the agricultural production of crops or products as produced by those agricultural industries included in Section 570.02(1), F.S., or for fire prevention and suppression work with respect to such crops or products. Power farm equipment that is not purchased, leased, or rented for exclusive use in the agricultural production of agricultural products, or for fire prevention or suppression work with respect to such crops or products, does not qualify for exemption. This exemption is not forfeited by moving qualifying power farm equipment between farms or forests.

(b) No change.

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

(a) No change.

(b) Agricultural production, as defined in Section 212.02(32), F.S., means the production of plants and animals useful to humans, including the preparation, planting, cultivating, or
harvesting of these products or any other practices necessary to accomplish production through
the harvest phase, including storage of raw products on a farm, and includes aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production.

(c) through (e) No change.

(f) Harvesting means the act or process of cutting, reaping, digging up, or gathering an agricultural product or crop from a place where grown. Harvesting does not include the processing of crops or products beyond any processing necessary for storage of raw products on the farm.

(g) No change.

(3)(a) The following is a nonexhaustive list of tax-exempt power farm equipment, as defined in Section 212.02(30), F.S.

1. through 14. Redesignated (a) through (n). No further change.

(o) Drying equipment.

15. through 23. Redesignated (p) through (x). No further change.

(y) Gassing equipment.

24. through 27. Redesignated (z) through (cc). No further change.

(dd)(28) Traveling “gun-type” and center pivot irrigation systems, excluding replacement hoses and pipes.

29 though 36. Redesignated (ee) through (ll). No further change.

(mm) Refrigeration equipment.

37. through 42. Redesignated (nn) through (ss). No further change.

(tt) Sorting equipment.
43. through 46. Redesignated (uu) through (xx). No further change.

(yy) Washing equipment.

47. Redesignated (zz). No further change.

(b) The purchase, lease, or rental of power farm equipment which is invoiced as a single working unit that is used exclusively on a farm or in a forest, as provided in paragraph (1)(a), qualifies for the exemption. When the component parts are invoiced separately, only those components that qualify for the exemption, as provided in paragraph (1)(a), may be purchased, leased, or rented tax-exempt.

1. Example: An irrigation supply system is purchased for use on a farm to provide water to an agricultural crop. The irrigation supply system, consisting of pumps, pipes, tubing, hoses, generator, motors, and other items, is purchased and invoiced as a single item at a single price. The purchase of the irrigation supply system is exempt.

2. Example: A farmer owns an irrigation supply system and wants to replace or update various components of the system. The farmer purchases an additional pump, a generator, and various hoses, pipe, and connectors in order to replace or update the system. The pump and generator qualify as power farm equipment, and these items may be purchased tax-exempt. The purchase of the various hoses, pipe, and connectors does not qualify as a purchase of power farm equipment and is subject to tax at the time of purchase.

(4)(a) The portion of sales price below $20,000 for a trailer weighing 12,000 pounds or less and purchased by a farmer for exclusive use in agricultural production, or to transport farm products from the farm to the place where the farmer transfers ownership of the farm products, is exempt from tax. This exemption is allowed regardless of whether the trailer is required to be or is licensed as a motor vehicle under Chapter 320, F.S. The portion of the sales price at or above
$20,000 for such a trailer remains subject to tax. This exemption does not apply to leases or rentals of trailers. The exemption for trailers under this paragraph will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under Section 212.08(3), F.S. The format of a suggested certificate is contained in subsection (10).

(b) The partial exemption granted for trailers does not apply to non-farmers such as haulers, contractors, loggers, and providers of crop services.

(c) Repairs, replacement parts, and accessories used for trailers licensed under Chapter 320, F.S., are taxable.

(4) through (6) Renumbered (5) through (7).

(7) The exemption for power farm equipment does not apply to charges for repairs to farm equipment or to purchases of replacement parts for such equipment.

(8) through (10)(e) No change.

(f) The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing power farm equipment qualifying for exemption under Section 212.08(3), F.S., or items that qualify for exemption as items for agricultural use or items for agricultural purposes. Exemption purposes listed on the suggested format that are not relevant to the purchaser or lessee may be eliminated from the certificate. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt power farm equipment or items for agricultural use or for agricultural purposes.

SUGGESTED PURCHASER’S EXEMPTION CERTIFICATE

ITEMS FOR AGRICULTURAL USE OR FOR

AGRICULTURAL PURPOSES AND POWER FARM EQUIPMENT
This is to certify that the items identified below, purchased on or after __________ (date) from ___________________ (Selling Dealer’s Business Name) are purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list:

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

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

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

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

( ) Nets, and parts used in the repair of nets, purchased by commercial fisheries.

( ) Nursery stock, seedlings, cuttings, or other propagative material for growing stock.

( ) Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.

( ) Seedlings, cuttings, and plants used to produce food for human consumption.

( ) Stakes used to support plants during agricultural production.

( ) Items that are used by a farmer to contain, produce, or process an agricultural commodity,
such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

( ) Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

( ) Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

( ) Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

( ) Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or

( ) Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or

( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S., or

( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in s. 570.02(1), F.S.
(—) Power farm equipment, when purchased, rented, or leased for exclusive use in the agricultural production of crops or products as produced by those agricultural industries included in Section 570.02(1), F.S., or for fire prevention and suppression work with respect to such crops or products.

( ) Other (include description and statutory citation):

________________________________________________________________________

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling 1(800) 352-3671.

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

Purchaser’s Name

________________________________________________________________________

Purchaser’s Address

________________________________________________________________________

Name and Title of Purchaser’s Authorized Representative

________________________________________________________________________

Sales and Use Tax Certificate No. (if applicable) ___________________________________________________________________

By __________________________________________________________________________

(Signature of Purchaser or Authorized Representative)
SUGGESTED EXEMPTION CERTIFICATE

FARM TRAILERS WEIGHING

12,000 POUNDS OR LESS

This is to certify that the trailer described below, purchased on or after _________ (date) from ______________________ (Selling Dealer's Business Name) is purchased by a farmer in accordance with s. 212.08(3)(b), F.S., for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another.

DESCRIPTION OF TRAILER INCLUDING WEIGHT:

________________________________________________________

________________________________________________________

Note: Any portion of the sales price in excess of $20,000.00 is subject to sales tax. I understand that if I use the equipment for any purpose other than the one stated, I must pay tax on the initial $20,000 of the purchase price of the trailer directly to the Department of Revenue. I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be
liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony. The exemption specified by the purchaser may be verified by calling 800-352-3671.

Purchaser’s Name

__________________________________________________________________________

Purchaser’s Address

__________________________________________________________________________

Name and Title of Purchaser’s Authorized Representative

__________________________________________________________________________

Sales and Use Tax Certificate No. (if applicable) _____________________________________

By ________________________________________________________________

(Signature of Purchaser or Authorized Representative)

Title ___________________________________________________________________

>Title – only if purchased by an authorized representative of a business entity

Date ______________________

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.07(5), 212.08(3), (5)(a), (e), 212.085, 823.14(3) FS. History–New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13________.
SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.100 (Public Use Forms), F.A.C., incorporate legislative and technical updates to tax returns and other forms used to administer the Florida communications services tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to forms used to report the Florida communications services tax. Changes to forms DR-700016 and DR-700019 include reduced tax rates pursuant to a statutory change made by Chapter 2015-221, L.O.F. Changes to forms DR-700030 and DR-700032 include administrative updates to allow the form to be accessed electronically through the Department of State’s website. Adoption of DR-700033 is to provide a mechanism by which taxpayers may elect to report communications services using the alternative-period basis method created by Chapter 2015-221, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.
SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4402), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-19.100, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5095 – 5097) to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments from the public were received by the Department.

In response to a written comment received from the staff of the Joint Administrative
Procedures Committee dated November 9, 2015, one technical change has been made so that, when adopted, subsection (13) of Rule 12A-19.100, F.A.C., will read:

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(13) DR-700033</td>
<td>Alternative-Period Basis Reporting Form (N. 10/15)</td>
<td>01/16</td>
</tr>
</tbody>
</table>

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

12A-19.100 Public Use Forms.

(1) No change

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

<table>
<thead>
<tr>
<th>REVISION DATE</th>
<th>REPORTING PERIODS</th>
<th>SERVICE BILLING DATES</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/16</td>
<td>January 2016 -</td>
<td>January 1, 2016 -</td>
</tr>
<tr>
<td>08/10</td>
<td>August 2010 – December 2010</td>
<td>August 1, 2010 – December 31, 2010</td>
</tr>
<tr>
<td>01/10</td>
<td>January 2010 – July 2010</td>
<td>January 1, 2010 – July 31, 2010</td>
</tr>
<tr>
<td>Month</td>
<td>Year 1</td>
<td>Year 2</td>
</tr>
<tr>
<td>---------</td>
<td>---------------------</td>
<td>------------------------------</td>
</tr>
<tr>
<td>06/09</td>
<td>June 2009 – December 2009</td>
<td>June 1, 2009 – December 31, 2009</td>
</tr>
<tr>
<td>06/08</td>
<td>June 2008 – August 2008</td>
<td>June 1, 2008 – August 31, 2008</td>
</tr>
<tr>
<td>05/08</td>
<td>May 2008</td>
<td>May 1, 2008 – May 31, 2008</td>
</tr>
<tr>
<td>06/07</td>
<td>June 2007 – August 2007</td>
<td>June 1, 2007 – August 31, 2007</td>
</tr>
<tr>
<td>06/06</td>
<td>June 2006 – December 2006</td>
<td>June 1, 2006 – December 31, 2006</td>
</tr>
<tr>
<td>06/05</td>
<td>June 2005 – October 2005</td>
<td>June 1, 2005 – October 31, 2005</td>
</tr>
<tr>
<td>01/05</td>
<td>January 2005 – May 2005</td>
<td>January 1, 2005 – May 31, 2005</td>
</tr>
<tr>
<td>10/04</td>
<td>October 2004</td>
<td>October 1, 2004 – October 31, 2004</td>
</tr>
<tr>
<td>06/04</td>
<td>June 2004 – September 2004</td>
<td>June 1, 2004 – September 30, 2004</td>
</tr>
<tr>
<td>12/03</td>
<td>December 2003</td>
<td>December 1, 2003 – December 31, 2003</td>
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<tr>
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<td>November 2003</td>
<td>November 1, 2003 – November 30, 2003</td>
</tr>
<tr>
<td>10/03</td>
<td>October 2003</td>
<td>October 1, 2003 – October 31, 2003</td>
</tr>
</tbody>
</table>
(3) No change.

(4)(a) DR-700016  Florida Communications Services Tax Return  
____  
(R. 01/16)  
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)  

(b) DR-700016  Florida Communications Services Tax Return  07/15  
(R. 07/15)  
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)  

(a) through (ll) renumbered to (c) through (oo) No change.

(5) DR-700019  Communications Services Use Tax Return  
(R. 07/12)  01/13  
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)  

(6) through (11) No change.

(12)(a) DR-700030  Application for Self-Accrual Authority/Direct Pay  
____  04/07  
Permit – Communications Services Tax  
(R. 06/06)  
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)  

(b) DR-700032  Renewal Notice and Application for Self-Accrual  04/07
Authority/Direct Pay Permit – Communications

Services Tax (R.N. ___06/06)

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

(13) DR-700033 Alternative-Period Basis Reporting Form (N. 10/15) 01/16

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

1. Tax due on sales subject to 4.92% state and .15% gross receipts portions of communications services tax (from Summary of Schedule I, Line 3)........ 1.
2. Tax due on sales subject to 2.37% gross receipts portion of communications services tax (from Summary of Schedule I, Line 6)........ 2.
3. Tax due on sales subject to local portion of communications services tax (from Summary of Schedule I, Line 7)........ 3.
4. Tax due for direct-to-home satellite services (from Schedule II, Column C) 4.
5. Total communications services tax (add Lines 1 through 4)....................... 5.
   (If rate above is blank, check one) □None applies □.0025 □.0075
7. Net communications services tax due (subtract Line 6 from Line 5)........ 7.
10. Adjustments (from Schedule III, Column G and/or Schedule IV, Column U)......................................................................................... 10.
11. Multistate credits (from Schedule V)............................................................. 11.
12. Amount due with return.............................................................................. 12.
Where to send payments and returns

Make check payable to and send with return to:

   FLORIDA DEPARTMENT OF REVENUE
   PO BOX 6520
   TALLAHASSEE FL 32314-6520

or

File online via our website at www.myflorida.com/dor

File electronically . . .
it’s easy!

The Department maintains a free and secure website to file and pay communications services tax. To file and pay, go to the Department’s website at:

   www.myflorida.com/dor
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

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Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

### Schedule I - State, Gross Receipts, and Local Taxes Due

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</table>

**PAGE TOTAL**
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

**Schedule I - State, Gross Receipts, and Local Taxes Due**

<table>
<thead>
<tr>
<th>Business name</th>
<th>Business partner number</th>
</tr>
</thead>
<tbody>
<tr>
<td>A. Local jurisdiction</td>
<td>B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax</td>
</tr>
</tbody>
</table>

**PINELLAS**

- Unincorporated area: PINELLAS Unincorporated area 0.0582
- Belleair: 0.0582
- Belleair Beach: 0.0582
- Belleair Bluffs: 0.0582
- Belleair Shore: 0.0582
- Clearwater: 0.0582
- Dunedin: 0.0582
- Gulfport: 0.0672
- Indian Rocks Beach: 0.0672
- Indian Shores: 0.0672
- Kenneth City: 0.0672
- Largo: 0.0672
- Madeira Beach: 0.0672
- North Redington Beach: 0.0672
- Oldsmar: 0.0672
- Pinellas Park: 0.0672
- Redington Beach: 0.0672
- Redington Shores: 0.0672
- Safety Harbor: 0.0672
- Seminole: 0.0672
- South Pasadena: 0.0672
- St. Petersburg: 0.0672
- St. Pete Beach: 0.0672
- Tarpon Springs: 0.0672
- Treasure Island: 0.0672

**POLK**

- Unincorporated area: POLK Unincorporated area 0.0582
- Auburndale: 0.0582
- Bartow: 0.0582
- Davenport: 0.0582
- Dundee: 0.0582
- Eagle Lake: 0.0582
- Fort Meade: 0.0582
- Frostproof: 0.0582
- Haines City: 0.0582
- Highland Park: 0.0582
- Hillcrest Heights: 0.0582
- Lake Alfred: 0.0582
- Lake Hamilton: 0.0582
- Lake Wales: 0.0582
- Lakeland: 0.0582
- Mulberry: 0.0582
- Polk City: 0.0582
- Winter Haven: 0.0582

**PAGE TOTAL**
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

**Schedule I - State, Gross Receipts, and Local Taxes Due**

<table>
<thead>
<tr>
<th>A. Local jurisdiction</th>
<th>Business name</th>
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**PAGE TOTAL**

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Note: Columns B, C, and E are filled in with the rates and amounts for each jurisdiction.
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

### Schedule I - State, Gross Receipts, and Local Taxes Due

<table>
<thead>
<tr>
<th>A. Local jurisdiction</th>
<th>B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax</th>
<th>C. Taxable sales subject to 2.37% gross receipts tax and local tax</th>
<th>D. Local tax rate</th>
<th>E. Local tax due</th>
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</table>

**PAGE TOTAL**

**GRAND TOTAL**

(carry forward to next page)
If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

### Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

<table>
<thead>
<tr>
<th>F. 4.92% State Tax and .15% Gross Receipts Tax</th>
<th>G. 2.37% Gross Receipts Tax</th>
<th>H. Local Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Taxable sales (Col. B grand total)</td>
<td>4. Taxable sales (Col. C grand total)</td>
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</tr>
<tr>
<td>2. State tax rate (.0492) and gross receipts tax rate (.0015)</td>
<td>5. Gross receipts tax rate (.0237)</td>
<td>.0237</td>
</tr>
<tr>
<td>3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)</td>
<td>6. Gross receipts tax due (Enter this amount on Page 1, Line 2)</td>
<td>7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)</td>
</tr>
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</table>
Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

### Schedule II - Direct-to-Home Satellite Services

<table>
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<tr>
<th>Business name</th>
<th>Business partner number</th>
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<table>
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<th>A. Taxable Sales</th>
<th>B. 11.44% Tax Rate</th>
<th>C. Net Tax Due Enter this amount on Page 1, Line 4.</th>
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### Schedule III - Direct-to-Home Satellite Services Adjustments

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<th>Business name</th>
<th>Reporting period (Use last day of reporting period in MM/DD/YY format)</th>
<th>Business partner number</th>
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<table>
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<th>A. Change in Reported Taxable Sales</th>
<th>B. Rate</th>
<th>C. Collection Allowance Adjustment</th>
<th>D. Adjustment Amount (Report credits in parentheses)</th>
<th>E. Penalty</th>
<th>F. Interest</th>
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G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)
Schedule IV - Adjustments

Business name

Reporting period
(Use last day of reporting period in MM/DD/YY format)

Business partner number

<table>
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<tr>
<th>A. Local Jurisdiction</th>
<th>B. Change in Reported Taxable Sales</th>
<th>C. Rate</th>
<th>D. Collection Allowance Adjustment</th>
<th>E. Adjustment Amount (Report credits in parentheses)</th>
<th>F. Change in Reported Taxable Sales</th>
<th>G. Rate</th>
<th>H. Collection Allowance Adjustment</th>
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Gross Receipts Calculation

L. Change in Reported Taxable Sales (See Instructions) | M. Rate | N. Collection Allowance Adjustment (See Instructions) | O. Adjustment Amount (Report credits in parentheses) | P. Penalty | Q. Interest
|------------------------------------------------------|---------|------------------------------------------------------|------------------------------------------------------|-----------|-----------|

Penalty and Interest Calculation

If you complete Schedule V, attach it to the tax return.
See Instructions for completing this Schedule.

### Schedule V - Multistate Credits

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<th>Business partner number</th>
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<table>
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<th>State Tax Credits</th>
<th>Gross Receipts Credits</th>
<th>Direct-to-Home Satellite</th>
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| H. TOTAL CREDITS: (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.) | | | | | |
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General Information and Instructions

Who must file a return?
All registered dealers of communications services must file a Florida Communications Services Tax Return (Form DR-700016).

What is the communications services tax?
Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:
- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202; and
- a local portion imposed by s. 202.19, F.S.

Services subject to tax
Examples of services subject to the tax include:
- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming)
- Video streaming
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

Services not subject to tax
Examples of services not subject to the tax include:
- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

Bundled Services: Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

Exemptions
Transactions exempt from the tax include:
- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

Partial exemption for residential service
Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

Tax Rates
The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department’s website at www.myflorida.com/dor/taxes/cst.html.

When is the return due and payable?
Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

Penalty for late payments
A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in situsing of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

<table>
<thead>
<tr>
<th>Days Late</th>
<th>Rate</th>
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<tr>
<td>1-30</td>
<td>10%</td>
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<td>31-60</td>
<td>20%</td>
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<td>61-90</td>
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<td>91-120</td>
<td>40%</td>
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<td>over 120</td>
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Interest on late payments
Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:
- Visit the Department’s website at: www.myflorida.com/dor
- Call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.
If you change your business name, mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to www.myflorida.com/dor, select Information for Businesses and Employers, then select Change address or account status.

Where to send payments and returns
Make check payable to and send with return to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32314-6520

You may e-file and e-pay using our website at: www.myflorida.com/dor

How can I get more information?
If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Completing the Return

Business partner number - This is a unique identifier assigned by the Department when you register. The business partner number appears on your Communications Services Tax Certificate of Registration (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

Proper collection of tax - “Tax due” is not a straight percentage calculation using the “Taxable sales” columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the “tax due” columns should never be less than the actual amount of tax charged.

Supporting schedules - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a $5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Signature - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

Line 3 - Tax due for sales subject to local portion of communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

Line 4 - Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).

Line 5 - Total communications services tax. Add Lines 1 through 4 and enter the result.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

Line 7 - Net communications services tax due. Subtract Line 6 from Line 5 and enter the result.

Line 8 - Penalty. A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See “Interest on late payments” on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

Line 10 - Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (amount).

Line 11 - Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).

Line 12 - Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result. Enclose a check for the amount due payable to the Florida Department of Revenue.

Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.
### Schedule I

**State, Gross Receipts, and Local Taxes Due**

Who must complete this schedule?
Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a $5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

**Important Notes about Schedule I:**
- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Schedule I, Columns A through E (Pages 3-14)**

- **Column A - Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.
- **Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.
  - **Note:** Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.
- **Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.
- **Column D - Local tax rates.** A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at [www.myflorida.com/dor/taxes/cst.html](http://www.myflorida.com/dor/taxes/cst.html).
- **Column E - Local tax due.** Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

### Summary of Schedule I, Columns F-H (Page 15)

- **Column F - 4.92 percent state tax and .15 percent gross receipts tax.**
  - **Line 1 - Taxable sales.** Enter the grand total from Schedule I, Column B.
  - **Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015).** The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.
  - **Line 3 - State tax due.** Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.
- **Column G - 2.37 percent gross receipts tax.**
  - **Line 4 - Taxable sales.** Enter the grand total from Schedule I, Column C.
  - **Line 5 - Gross receipts tax rate.** The gross receipts tax rate of .0237 is preprinted.
  - **Line 6 - Gross receipts tax due.** Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.
- **Column H - Local tax.**
  - **Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

### Schedule II

**Direct-to-Home Satellite Services**

Who must complete this schedule?
Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

**Important Notes about Schedule II:**
- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

- **Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.
- **Column B - Tax rate.** The direct-to-home satellite services tax rate of .1144 is preprinted.
- **Column C - Net tax due.** Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.
## Schedule III
### Direct-to-Home Satellite Services Adjustments

**Who must complete this schedule?**
Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

**Important notes about Schedule III:**
- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Change in reported taxable sales.** Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (amount).

**Column B - Rate.** Enter the appropriate rate for the applied period that you are adjusting.

**Column C - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an increase in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

**Column D - Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (amount).

**Penalty and Interest Calculation**
Penalty and interest are due on all adjustments which result in an increase in tax due.

**Column E - Penalty.** See “Penalty for late payments” on Page 19 for information on calculating the penalty due.

**Column F - Interest.** See “Interest on late payments” on Page 19 for information on calculating the interest due.

**Column G - Total adjustments.** Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

## Schedule IV
### Adjustments

**Who must complete this schedule?**
Communications services providers (except direct-to-home satellite service providers) must use this schedule to:
- Report corrections or adjustments to previous reporting periods.
- This schedule must be used to correct state or local tax situing errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

**Important notes about Schedule IV:**
- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Local jurisdiction.** Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

**State Tax Calculation**

**Column B - Change in reported taxable sales.** Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).

**Column C - Rate.** Enter the appropriate rate for the applied period you are adjusting. **Note:** For periods prior to July 2015, the state rate is 6.8%, which is a combination of the 6.65 percent state portion and the .15% gross receipts portion. For periods July 2015 and later, the state rate is 5.07 percent, which is a combination of the 4.92 percent state portion and the .15% gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a decrease in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an increase in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a decrease (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.
- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.
• If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

Column E - Adjustment amount. Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: $1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: $1,113.09 divided by .0110 = $101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction B. (EX: $1,113.09 divided by .0210 = $53,004.29).

Example 2: $1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: $1,113.09 divided by .0210 = $53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction A. (EX: $1,113.09 divided by .0110 = $101,190.00).

If you are using a database that does not meet the requirements of s. 202.22, F.S., you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See “Penalty and Interest Calculation.”

Example 3: $101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales ($101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales ($101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: $1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: $1,113.09 divided by .0210 = $53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: $1,113.09 divided by .0110 = $101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a decrease in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a decrease (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (amount).
Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situating errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

Column J - Penalty. See “Penalty for late payments” on Page 19 for information on calculating the penalty due.

Column K - Interest. See “Interest on late payments” on Page 19 for information on calculating the interest due.

Gross Receipts Calculation

Column L - Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).

Column M - Rate. Enter the 2.37 percent gross receipts rate.

Column N - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales) is a decrease (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.

- If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column O - Adjustment amount. Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (amount).

Column P - Penalty. See “Penalty for late payments” on Page 19 for information on calculating the penalty due.

Column Q - Interest. See “Interest on late payments” on Page 19 for information on calculating the interest due.

Column R - Net tax adjustments. Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (amount).

Column S - Penalty. Add the totals of Columns J and P and enter the result.

Column T - Interest. Add the totals of Columns K and Q and enter the result.

Column U - Total adjustments. Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (amount).

Who may complete this schedule?
Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month’s tax liability must be claimed on a subsequent return. Complete Columns A through G. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

Column A - Local jurisdiction. Enter the county(ies) or municipality(ies) for which multistate credits apply.

Columns B and C - Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (amount).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (amount).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (amount).

Direct-to-Home Satellite

Column G - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (amount).

Column H - Total credits. Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.
1. Tax due on sales subject to 4.92% state and .15% gross receipts portions of communications services tax (from Summary of Schedule I, Line 3) .......... 1.
2. Tax due on sales subject to 2.37% gross receipts portion of communications services tax (from Summary of Schedule I, Line 6) .......... 2.
3. Tax due on sales subject to local portion of communications services tax (from Summary of Schedule I, Line 7) .................. 3.
4. Tax due for direct-to-home satellite services (from Schedule II, Column C) 4.
5. Total communications services tax (add Lines 1 through 4) ............... 5.
6. Collection allowance. Rate: __________________............................... 6. (If rate above is blank, check one)☑None applies ☐.0025 ☐.0075
7. Net communications services tax due (subtract Line 6 from Line 5) ...... 7.
10. Adjustments (from Schedule III, Column G and/or Schedule IV, Column U) ........................................................................ 10. ☐Check here if negative
11. Multistate credits (from Schedule V) ............................................. 11.

**AUTHORIZATION**
Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true (ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes).

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<td>Preparer's signature</td>
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<tr>
<td>Contact name (type or print name)</td>
<td>Contact phone number</td>
<td>Contact email address</td>
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**Payment Coupon**
To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

- **DO NOT DETACH**
- **DR-700016**
- **R. 01/16**
- **Postmark or hand delivery date**
- **Amount due from Line 12** US Dollars | Cents |

**Check here if payment was transmitted electronically.**
Payment is due on the 1st and LATE if postmarked or hand delivered after
Where to send payments and returns
Make check payable to and send with return to:
  FLORIDA DEPARTMENT OF REVENUE
  PO BOX 6520
  TALLAHASSEE FL 32314-6520
or
  File online via our website at www.myflorida.com/dor

File electronically . . .
it’s easy!
The Department maintains a free and secure website to file and pay communications services tax.
To file and pay, go to the Department’s website at:
  www.myflorida.com/dor
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

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Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

### Schedule I - State, Gross Receipts, and Local Taxes Due

<table>
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<th>Business name</th>
<th>Business partner number</th>
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<td><strong>A. Local jurisdiction</strong></td>
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**Note:** The data is provided in a tabular format with columns for local jurisdiction, taxable sales subject to state and local taxes, local tax rate, and local tax due. The table includes multiple jurisdictions across different counties.
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

### Schedule I - State, Gross Receipts, and Local Taxes Due

<table>
<thead>
<tr>
<th>A. Local jurisdiction</th>
<th>B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax</th>
<th>C. Taxable sales subject to 2.37% gross receipts tax and local tax</th>
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**PAGE TOTAL**
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**Schedule I - State, Gross Receipts, and Local Taxes Due**

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## Schedule I - State, Gross Receipts, and Local Taxes Due

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**C. Taxable sales subject to 2.37% gross receipts tax and local tax**  
**D. Local tax rate**  
**E. Local tax due**  

#### LAKE - continued
- Leesburg  
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- Mascotte  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
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- Minneola  
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  - Local tax rate: 0.0582  
  - Local tax due: 0.0582
- Montverde  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0570  
  - Local tax due: 0.0570
- Mount Dora  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0582  
  - Local tax due: 0.0582
- Tavares  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0592  
  - Local tax due: 0.0592
- Umatilla  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0582  
  - Local tax due: 0.0582

#### LEE
- Unincorporated area  
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  - Local tax rate: 0.0361  
  - Local tax due: 0.0361
- Bonita Springs  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0182  
  - Local tax due: 0.0182
- Cape Coral  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0522  
  - Local tax due: 0.0522
- Estero  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0361  
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- Fort Myers  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0522  
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- Fort Myers Beach  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
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- Sanibel  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
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#### LEON
- Unincorporated area  
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- Tallahassee  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0690  
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#### LEVY
- Unincorporated area  
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- Bronson  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0300  
  - Local tax due: 0.0300
- Cedar Key  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0260  
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- Chiefland  
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- Fanning Springs  
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  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
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  - Local tax due: 0.0602
- Madison  
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#### MANATEE
- Unincorporated area  
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  - Local tax rate: 0.0214  
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- Anna Maria  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0552  
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- Bradenton  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0602  
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- Bradenton Beach  
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  - Local tax rate: 0.0552  
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- Longboat Key  
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- Palmetto  
  - Taxable sales subject to 4.92% state tax and .15% gross receipts tax
  - Local tax rate: 0.0572  
  - Local tax due: 0.0572

**PAGE TOTAL**
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**PAGE TOTAL**
Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

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Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

### Schedule II - Direct-to-Home Satellite Services

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<tr>
<th><strong>G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)</strong></th>
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Schedule IV - Adjustments

<table>
<thead>
<tr>
<th>Business name</th>
<th>Reporting period</th>
<th>Business partner number</th>
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<tr>
<th>State Tax Calculation</th>
<th>Local Tax Calculation</th>
<th>Penalty and Interest</th>
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<tbody>
<tr>
<td>A. Local Jurisdiction</td>
<td>B. Change in Reported Taxable Sales</td>
<td>C. Rate</td>
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<tr>
<th>Gross Receipts Calculation</th>
<th>M. Rate</th>
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<th>N. Collection Allowance Adjustment</th>
<th>O. Adjustment Amount (Report credits in parentheses)</th>
<th>P. Penalty</th>
<th>Q. Interest</th>
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If you complete Schedule IV, attach it to the tax return. See instructions for completing this Schedule.
If you complete Schedule V, attach it to the tax return. See Instructions for completing this Schedule.

### Schedule V - Multistate Credits

<table>
<thead>
<tr>
<th>Local Jurisdiction</th>
<th>Applied Period</th>
<th>Local Tax Credits</th>
<th>State Tax Credits</th>
<th>Gross Receipts Credits</th>
<th>Direct-to-Home Satellite</th>
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<tr>
<td></td>
<td>A. Local Jurisdiction</td>
<td>B. Beginning Date (MMDDYYYY)</td>
<td>C. Ending Date (MMDDYYYY)</td>
<td>D. Multistate Credits</td>
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<td>COLUMN TOTALS:</td>
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**H. TOTAL CREDITS:** (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)
Partial exemption for residential service
Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications services, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

Tax Rates
The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at www.myflorida.com/dor/taxes/cst.html.

When is the return due and payable?
Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic payments must be initiated no later than 5:00 p.m. Eastern time on the last business day before the 20th. Electronic returns must have an electronic date stamp on or before the 20th.

Penalty for late payments
A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart below.

Late payments include additional tax due as a result of changes in situsing of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Interest on late payments
Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at: www.myflorida.com/dor
- Call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.
If you change your business name, mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to www.myflorida.com/dor, select Information for Businesses and Employers, then select Change address or account status.

Where to send payments and returns
Make check payable to and send with return to: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32314-6520
You may e-file and e-pay using our website at: www.myflorida.com/dor

How can I get more information?
If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Completing the Return
Business partner number - This is a unique identifier assigned by the Department when you register. The business partner number appears on your Communications Services Tax Certificate of Registration (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

Proper collection of tax - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

Supporting schedules - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a $5,000 penalty if you fail to report and identify local communications services tax. You fail to report and identify local communications services tax, contact Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Signature - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

Line-by-Line Instructions
Enter all demographic information requested on Page 1 of the return, if the return is not personalized.
Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

Line 3 - Tax due for sales subject to local portion of communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

Line 4 - Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).

Line 5 - Total communications services tax. Add Lines 1 through 4 and enter the result.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

Determining the collection allowance:
• Only timely filed returns with payments are entitled to a collection allowance.
• If you submit a timely filed return and payment and use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
• Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
• If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
• Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

Line 7 - Net communications services tax due. Subtract Line 6 from Amount due with return.

Line 8 - Penalty. A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See “Interest on late payments” on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

Line 10 - Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (amount).

Line 11 - Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).

Line 12 - Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result. Enclose a check for the amount due payable to the Florida Department of Revenue.

Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.
Who must complete this schedule?
Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a $5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Important Notes about Schedule I:
- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Schedule I, Columns A through E (Pages 3-14)

Column A - Local jurisdiction. You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit. Note: Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.


Column E - Local tax due. Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

Summary of Schedule I, Columns F-H (Page 15)

Column F - 4.92 percent state tax and .15 percent gross receipts tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015). The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

Line 3 - State tax due. Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - 2.37 percent gross receipts tax.

Line 4 - Taxable sales. Enter the grand total from Schedule I, Column C.

Line 5 - Gross receipts tax rate. The gross receipts tax rate of .0237 is preprinted.

Line 6 - Gross receipts tax due. Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

Schedule II

Direct-to-Home Satellite Services

Who must complete this schedule?
Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

Important Notes about Schedule II:
- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Column A - Taxable sales. Enter total taxable sales of direct-to-home satellite communications services.

Column B - Tax rate. The direct-to-home satellite services tax rate of .1144 is preprinted.

Column C - Net tax due. Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.
### Schedule III

**Direct-to-Home Satellite Services Adjustments**

**Who must complete this schedule?**
Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

**Important notes about Schedule III:**
- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Change in reported taxable sales.** Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (amount).

**Column B - Rate.** Enter the appropriate rate for the applied period that you are adjusting.

**Column C - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an increase in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

**Column D - Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (amount).

**Penalty and Interest Calculation**
Penalty and interest are due on all adjustments which result in an increase in tax due.

**Column E - Penalty.** See “Penalty for late payments” on Page 19 for information on calculating the penalty due.

**Column F - Interest.** See “Interest on late payments” on Page 19 for information on calculating the interest due.

**Column G - Total adjustments.** Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

### Schedule IV

**Adjustments**

**Who must complete this schedule?**
Communications services providers (except direct-to-home satellite service providers) must use this schedule to:
- Report corrections or adjustments to previous reporting periods.
- This schedule must be used to correct state or local tax situing errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

**Important notes about Schedule IV:**
- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Local jurisdiction.** Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

**State Tax Calculation**

**Column B - Change in reported taxable sales.** Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).

**Column C - Rate.** Enter the appropriate rate for the applied period you are adjusting. **Note:** For periods prior to July 2015, the state rate is 6.8%, which is a combination of the 6.65% percent state portion and the .15% gross receipts portion. For periods July 2015 and later, the state rate is 5.07% percent, which is a combination of the 4.92 percent state portion and the .15% gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a decrease in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an increase in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.
Example 3: $101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales ($101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales ($101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: $1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: $1,113.09 divided by .0210 = $53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: $1,113.09 divided by .0110 = $101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a decrease in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a decrease (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0005 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (amount).

If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

Column E - Adjustment amount. Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: $1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: $1,113.09 divided by .0110 = $101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: $1,113.09 divided by .0210 = $53,004.29).

Example 2: $1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: $1,113.09 divided by .0210 = $53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: $1,113.09 divided by .0110 = $101,190.00).

If you are using a database that does not meet the requirements of s. 202.22, F.S., you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See “Penalty and Interest Calculation.”
Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situsing errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

Column J - Penalty. See “Penalty for late payments” on Page 19 for information on calculating the penalty due.

Column K - Interest. See “Interest on late payments” on Page 19 for information on calculating the interest due.

Gross Receipts Calculation

Column L - Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (amount).

Column M - Rate. Enter the 2.37 percent gross receipts rate.

Column N - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a decrease (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

• If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.

• If you are not using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column O - Adjustment amount. Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (amount).

Column P - Penalty. See “Penalty for late payments” on Page 19 for information on calculating the penalty due.

Column Q - Interest. See “Interest on late payments” on Page 19 for information on calculating the interest due.

Column R - Net tax adjustments. Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (amount).

Column S - Penalty. Add the totals of Columns J and P and enter the result.

Column T - Interest. Add the totals of Columns K and Q and enter the result.

Column U - Total adjustments. Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (amount).

Schedule V
Multistate Credits

Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month’s tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

Column A - Local jurisdiction. Enter the county(ies) or municipality(ies) for which multistate credits apply.

Columns B and C - Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (amount).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (amount).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (amount).

Direct-to-Home Satellite

Column G - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (amount).

Column H - Total credits. Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.
Who must file a use tax return?
If you purchase communications services from a seller that does not collect tax, you are required to report and remit use tax. Complete this form, detach the coupon, and send it with your payment to the Department of Revenue. If you are no longer purchasing taxable services, check the box on the reverse side of the coupon to indicate that this is your final return.

Note: Registered communications services providers should not use this form. Registered providers must file Form DR-700016 (Communications Services Return) to report tax.

What is the communications services tax?
Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:
• a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
• a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202; and
• a local portion imposed by s. 202.19, F.S.

Examples of services subject to the tax include:
• Local, long distance, and toll telephone
• Voice over Internet Protocol (VoIP) telephone
• Video service (e.g., television programming)
• Video streaming
• Direct-to-home satellite
• Mobile communications
• Private communications
• Pager and beeper
• Telephone charge made at a hotel or motel
• Facsimiles (fax), when not provided in the course of professional or advertising services
• Telex, telegram, and teletypewriter

Examples of services not subject to the tax include:
• Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
• Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
• Sale or recharge of prepaid calling arrangements
• Pay telephone charges

Partial exemption for residential service
Communications services sold to a residential household are exempt from the state portion (4.92 percent) and the .15 percent gross receipts portion of the tax. This exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

What is the tax rate?
Except for direct-to-home satellite services, the communications services tax rate includes a state portion, a gross receipts portion, and a local portion. The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). Each local taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local rates, visit the Department’s website at www.myflorida.com/dor/taxes/cst.html or call Taxpayer Services at 800-352-3671. Direct-to-home satellite services are taxed at 11.44 percent (.1144).

When is the use tax return due and payable?
The filing frequency is semiannual (June and December). Returns and payments for the collection period ending June 30 are due on July 1 and late after July 20. Returns and payments for the collection period ending December 31 are due on January 1 and late after January 20. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, returns and payments are not considered late if postmarked on the first business day following the 20th. Penalty and interest are due on late payments. See line-by-line instructions for more information.

Where to send payments and returns
Make check payable to and send with return to:
Florida Department of Revenue
PO Box 6520
Tallahassee FL 32314-6520

Florida Communications Services Use Tax Return
Detach coupon and mail with check.
How can I get more information?
If you have questions about this form or the filing requirements for this tax, contact Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Completing the Return
This form is machine-readable. Please follow the hand print or machine print instructions. Use black ink.

Business partner number - This is a unique identifier assigned by the Department.

Rounding rule - All dollar amounts should be rounded up to the nearest hundredth (.01).

Line-by-Line Instructions
Enter all demographic information requested on the front of the coupon, if the return is not personalized.

Line 1 - Total purchases. Enter the total amount of communications services purchased during this reporting period. Note that direct-to-home satellite services have a different tax rate than other services. If part of your total purchases includes direct-to-home satellite services, you must calculate this tax separately and report it on Line 2.

Line 2 - Tax due on direct-to-home satellite services. Multiply your total purchases of direct-to-home satellite services by the tax rate of 11.44 percent (.1144). Enter the result on Line 2. If all your purchases were direct-to-home satellite services, do not complete lines 3, 4, 5, or 6.

Line 3 - 4.92% state plus .15% gross receipts tax. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the 5.07 percent (.0507) rate, which is comprised of the 4.92 percent state and .15 percent gross receipts tax rates. Enter the result on Line 3. If your purchases qualify for the partial exemption for residential services, enter zero.

Line 4 - Gross receipts tax. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the gross receipts tax rate of 2.37 percent (.0237). Enter the result on Line 4.

Lines 5a and 5b - Local tax for jurisdiction. Multiply your total purchases of communications services (excluding direct-to-home satellite services, if any) by the local tax rate of the jurisdiction where the services were used. To find the local tax rate for your jurisdiction, go to our website at www.myflorida.com/dor/taxes/cst.html. If you are unsure of your taxing jurisdiction, click on “Address Lookup.” If you do not have internet access, contact Taxpayer Services. Write the name of the taxing jurisdiction and the tax amount on Line 5a. If you have locations in more than one jurisdiction, you must calculate the tax for each one separately and report the local tax on a separate line (Line 5b). If you need to report more than two locations, contact Taxpayer Services.

Line 6 - Total local tax. Enter the total of Lines 5a and 5b.

Line 7 - Total tax due. Add lines 2, 3, 4, and 6. This is the total amount of communications services tax due. Enter this amount in Line 7 on the front and back of the coupon.

Line 8 - Penalty. A 10 percent (.10) penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 7 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is due until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. Obtain current interest rates from our website. Multiply Line 7 by the applicable interest rate and enter the result.

Line 10 - Total amount due with return. Add lines 7, 8, and 9 and enter the result. Enclose a check for this amount, payable to the Florida Department of Revenue.

Signature. The return must be signed. Failure to sign the return will delay processing.

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our website at 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.
**PART 1 - BUSINESS INFORMATION**

| Business name | Communications services tax certificate/business partner number *
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<tbody>
<tr>
<td>Street address</td>
<td>Federal Employer Identification Number (FEIN)</td>
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<tr>
<td>City/State/ZIP</td>
<td>Telephone number (include area code)</td>
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<tr>
<td>Name of contact person</td>
<td>Contact person’s telephone number (include area code)</td>
</tr>
<tr>
<td>Contact person’s mailing address (if different than above)</td>
<td>City/State/ZIP</td>
</tr>
</tbody>
</table>

* A communications services tax certificate/business partner number is required for processing this request. **If you have not registered for this tax and do not have a certificate/business partner number**, you must complete and submit the Application to Collect and/or Report Tax in Florida (Form DR-1). This application and the DR-1 may be submitted together.

**PART 2 - DIRECT PAY PERMIT CATEGORY FOR WHICH YOU ARE APPLYING (CHECK ONLY ONE):**

- **Use of interstate communications services** [sections 202.12(3) and 202.19(8), Florida Statutes]. The majority of the communications services used by this business are for communications that originate outside of Florida and terminate within the state. This business has paid, or will pay, an amount in excess of (check only one):
  - $100,000 for the Florida communications services tax only (s. 202.12, F.S.).
  - $100,000 for the Florida communications services tax statewide and $25,000 for the local communications services tax per service address (s. 202.19, F.S.). List each service address that qualifies for the partial exemption below. Attach additional sheets if necessary.

<table>
<thead>
<tr>
<th>Location 1</th>
<th>Complete street address</th>
<th>City</th>
<th>State</th>
<th>ZIP</th>
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<tr>
<td>Location 2</td>
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- **Tax due upon determination of use** [s. 202.27(6)(b), F.S.]. The taxable status of sales of communications services will only be known upon use; the purchaser will pay the amount of tax, to be determined upon use, due on all of its purchases made in connection with the direct pay permit issued.

**PART 3 - APPLICANT AFFIRMATION AND DECLARATION**

I HEREBY ATTEST THAT: I am authorized to sign on behalf of the entity described above; that this entity has circumstances that qualify it for the communications services tax direct pay permit, as indicated; and furthermore that if granted, the communications services tax direct pay permit will only be used in the manner authorized pursuant to the appropriate sections of Chapter 202, F.S. Under penalties of perjury, I declare that I have read the information on this application and that the facts stated in it are true [ss. 92.525(2) and 837.06, Florida Statutes].

______________________________  ______________________________
Signature                  Title

______________________________  ______________________________
Print name                  Date
Information and Instructions for Completing Application for Self-Accrual Authority / Direct Pay Permit
Communications Services Tax

Sections 202.12 and 202.19, Florida Statutes, provide that self-accrual authority shall be granted to qualifying single legal entities. Qualifying entities will be issued a direct pay permit according to their particular qualifying circumstances. This authority is granted for only two distinct purposes, as described below. Direct pay permit holders may extend their permit in lieu of paying tax to their communications services provider.

Purposes and Use of Permits

1. Direct Pay Permit for Interstate Communications Services [ss. 202.12(3) and 202.19(8), F.S.]

   **Who qualifies?** Purchasers of communications services where the majority of the communications services used by the entity are for communications that originate outside of Florida and terminate within the state. Qualified businesses will receive a Communications Services Tax Direct Pay Permit (Form DR-700031).

   **What can the direct pay permit be used for?** This direct pay permit allows the purchaser a partial exemption either from the state communications services tax only, or from both the state and the local communications services taxes on interstate communications services. The amount of state communications services tax to be paid shall not exceed $100,000. The amount of the local communications services tax to be paid shall not exceed $25,000 per service address. **Note:** Entities qualifying for this permit category will be required to report and remit the tax to the Department electronically.

2. Direct Pay Permit for Tax Due Upon Determination of Use [s. 202.27(6)(b), F.S.]

   **Who qualifies?** Purchasers of communications services where the taxable status of sales of communications services will only be known upon use. Qualified businesses will receive a Communications Services Tax Direct Pay Permit (Form DR-700031).

   **What can the direct pay permit be used for?** The permit allows purchasers of communications services to accrue and remit taxes upon determination of the use of the services, rather than paying tax at the time of the purchase.

Instructions for Completing the Application

- Review the purposes stated above and identify the category under which your business qualifies.
- Note the specific uses of the direct pay permit, if granted.
- Complete Parts 1 and 2.
- Read and sign Part 3.

**Note:** Incomplete or unsigned applications will be returned, thus delaying the issuance of the direct pay permit.

Mail or deliver your completed application to:
Account Management
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

Information and forms are available on our Internet site at www.myflorida.com/dor

For general information about communications services tax or assistance with this application, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.
Use of interstate communications services [sections 202.12(3) and 202.19(8), Florida Statutes]. The majority of the communications services used by this business are for communications that originate outside of Florida and terminate within the state. This business has paid, or will pay, an amount in excess of (check only one):

- $100,000 for the Florida communications services tax only (s. 202.12, F.S.).
- $100,000 for the Florida communications services tax statewide and $25,000 for the local communications services tax per service address (s. 202.19, F.S.). List each service address that qualifies for the partial exemption below. Attach additional sheets if necessary.

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Tax due upon determination of use [s. 202.27(6)(b), F.S.]. The taxable status of sales of communications services will only be known upon use; the purchaser will pay the amount of tax, to be determined upon use, due on all of its purchases made in connection with the direct pay permit issued.

PART 2 - APPLICANT AFFIRMATION AND DECLARATION

I HEREBY ATTEST THAT: I am authorized to sign on behalf of the entity described above; that this entity has circumstances that qualify it for the communications services tax direct pay permit, as indicated; and furthermore that if granted, the communications services tax direct pay permit will only be used in the manner authorized pursuant to the appropriate sections of Chapter 202, F.S. Under penalties of perjury, I declare that I have read the information on this application and that the facts stated in it are true [ss. 92.525(2) and 837.06, Florida Statutes].

____________________________________________________  ______________________________________
Signature                        Title

____________________________________________________  ______________________________
Print name                        Date
Information and Instructions for Completing Renewal Application
for Self-Accrual Authority / Direct Pay Permit
Communications Services Tax

Purposes and Use of Permits

1. **Direct Pay Permit for Interstate Communications Services** [ss. 202.12(3) and 202.19(8), F.S.]

   **Who qualifies?** Purchasers of communications services where the majority of the communications services used by the entity are for communications that originate outside of Florida and terminate within the state. Qualified businesses will receive a Communications Services Tax Direct Pay Permit (Form DR-700031).

   **What can the direct pay permit be used for?** This direct pay permit allows the purchaser a partial exemption either from the state communications services tax only, or from both the state and the local communications services taxes on interstate communications services. The amount of state communications services tax to be paid shall not exceed $100,000. The amount of the local communications services tax to be paid shall not exceed $25,000 per service address. **Note:** Entities qualifying for this permit category will be required to report and remit the tax to the Department electronically.

2. **Direct Pay Permit for Tax Due Upon Determination of Use** [s. 202.27(6)(b), F.S.]

   **Who qualifies?** Purchasers of communications services where the taxable status of sales of communications services will only be known upon use. Qualified businesses will receive a Communications Services Tax Direct Pay Permit (Form DR-700031).

   **What can the direct pay permit be used for?** The permit allows purchasers of communications services to accrue and remit taxes upon determination of the use of the services, rather than paying tax at the time of the purchase.

**REMEMBER TO:**

- Complete and sign the original renewal application.
- Make a copy of the application for your records.
- Return the original application to the address below.

**Account Management**
Florida Department of Revenue
PO Box 6480
Tallahassee FL  32314-6480

**Note:** Incomplete or unsigned applications will be returned, thus delaying the issuance of the direct pay permit.

**For More Information**

Information and forms are available on our Internet site at **www.myflorida.com/dor**

For general information about communications services tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

For assistance with this application, call Account Management, Monday through Friday, 8 a.m. to 5 p.m., ET, at 800-352-3671.
Communications services dealers who elect to report Communications Services Tax (CST) using an alternative-period basis must use this form to notify the Department. An alternative-period basis means any month-long period, other than a calendar month, with an end date on or after the 15th day of the month. For example: December 23rd to January 22nd is considered an alternative period for reporting on the January return. A dealer making an election will be bound by it for at least 12 months.

**Business Information**

<table>
<thead>
<tr>
<th>Business Name</th>
<th>Federal EIN</th>
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<tbody>
<tr>
<td>Street Address</td>
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<tr>
<td>City</td>
<td>State</td>
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<tr>
<td>ZIP</td>
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</table>

**Business Partner Number**

**CST Certificate Number**

**Contact Person's Name**

**Phone Number**

**Alternative Period Information**

(Example: from the 23rd day of the month to the 22nd day of the next month.)

The alternative period elected is from the ___ day of the month to the ___ day of the next month.

The alternative period elected is effective beginning: ___/___/___

Dealers may not elect a beginning date prior to October 1, 2015. CST returns (Form DR-700016) filed by dealers using alternative-period basis reporting prior to October 1, 2015, are deemed to have been filed pursuant to the election of such reporting. The dealer may not change the election for 12 months, beginning with the effective date listed above. The election will remain in effect until you notify us of changes. If changes are made, a new form must be completed.

**When is the Florida Communications Services Tax Return (Form DR-700016) Due and Payable?**

Alternative-period basis reporting does not change the due date of the CST return. Returns and payments are due on the 1st and late after the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, the return and payment must be postmarked or hand delivered on the first business day following the 20th. Electronic payments and electronic returns with payments must be initiated no later than 5:00 p.m., ET, on the last business day before the 20th. Electronic returns without payments must have an electronic date stamp on or before the 20th.

**Signature**

**Date**

Printed Name

Title

**Return completed form by email (scan and send), FAX or mail.**

Email to: CST_registration@dor.state.fl.us

Fax to: (850) 245-5896

Mail to: Account Management MS 1-5730
         Florida Department of Revenue
         5050 W Tennessee St
         Tallahassee, FL 32399-0160
How Does Starting, Stopping or Changing Alternative-Period Basis Reporting Affect the Tax Return (Form DR-700016)?

Starting Alternative-Period Basis Reporting - Dealers who have not previously filed using alternative-period basis reporting will have a shorter period of days for the month before beginning alternative-period reporting.

For example: A dealer elects to start alternative-period basis reporting with their January return. The dealer has chosen the 23rd of one month to the 22nd of the next month as the alternative period. Therefore, the January return (due on or before February 20th) would include sales from December 23rd to January 22nd. The December return (due on or before January 20th), which is not alternative-period reporting, would contain the shorter period of sales from December 1st through December 22nd.

Stopping Alternative-Period Basis Reporting - Dealers that have previously filed using alternative-period basis reporting will have a greater period of days for the month after ending alternative-period reporting.

For example: A dealer elects to end alternative-period basis reporting with their December return. The dealer had previously chosen the 23rd of one month to the 22nd of the next month as the alternative period. Therefore, the December return (due on or before January 20th) would include sales from November 23rd to December 22nd. The January return (due on or before February 20th), which is not alternative period reporting, would contain the longer period of sales from December 23rd through January 31st.

Changing Alternative-Period Basis Reporting - Remember that once an election is made, it cannot be changed for 12 months from the effective date. Dealers who change their alternative-period basis reporting dates (after 12 months) will have varying periods of days reported on the first return of the new election period or last return of the old election period.

How Do Tax Rate Changes Affect Alternative-Period Basis Reporting?

Generally, tax rate changes are effective on the first day of the month. Therefore, bills or invoices issued on or after the first day of the month in which the change occurs should charge the new rate regardless of the date the service is rendered or transacted. Dealers electing alternative-period basis reporting will report some sales at one rate and some at another based on when the invoice is issued.

For example: The local tax rate for a jurisdiction changes from 5.22% to 5.82% effective January 1st. A dealer electing an alternative period of December 23rd to January 22nd will report sales billed or invoiced from December 23rd to December 31st at the 5.22% rate, and sales billed or invoiced January 1st and later at the 5.82% rate. All sales should be reported correctly on the January return (due on or before February 20th) regardless of the tax rate printed on the return.

Need Assistance?

If you need help completing this form, please contact Taxpayer Services at 800-352-3671.
SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), incorporate revisions to three documentary stamp tax forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-4.003, F.A.C., adopt, by reference, changes to three forms used to administer documentary stamp tax.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4403), to advise the public of the proposed changes to Rule 12B-4.003, F.A.C. (Public Use Forms), and to provide that, if requested in
writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING
OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-4.003, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING
NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5097 – 5098) to advise the public of the proposed changes to Rule 12B-4.003, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received by the Department.
12B-4.003 Public Use Forms.

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

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Title</th>
<th>Effective Date</th>
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<tr>
<td>DR-225</td>
<td>Documentary Stamp Tax Return for Registered Taxpayers’ Unrecorded</td>
<td>01/10</td>
</tr>
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<td></td>
<td>Documents (R. 01/10)</td>
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<td>DR-228</td>
<td>Documentary Stamp Tax Return for Nonregistered Taxpayers’ Unrecorded</td>
<td>04/12</td>
</tr>
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<tr>
<td>DR-229</td>
<td>Documentary Stamp Tax – Subsection 201.02(6), Florida Statutes,</td>
<td>04/09</td>
</tr>
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<td>Exemption (R N. 10/08)</td>
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</tr>
</tbody>
</table>

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133 FS. History—New 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, 6-28-10, 4-25-12, ____.
Return due date:

Who must file a tax return? Every person who executes or issues instruments as described below, and is registered with the Department of Revenue, must report documentary stamp tax collected on unrecorded documents.

When are tax returns and payments due? Tax returns and payments are due by the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be postmarked or hand-delivered to the Department on the first day of business following the 20th. You must file a tax return for each reporting period, even if no tax is due.

Taxpayers who make payments electronically can go to www.myflorida.com/dor/eservices to find payment due date calendars and other e-Services program information.

Notes and Other Written Obligations to Pay Money: Tax is calculated at $.35 per $100 or portion thereof. Florida law limits the maximum tax due on notes and other written obligations to $2,450. However, there is no limit on the tax due for a mortgage or other lien filed or recorded in Florida. Tax is due on documents that contain a promise to pay, a sum certain in money, and are executed or delivered in Florida. Examples include:

- Notes and other written obligations to pay
- Retail installment sale contracts
- Title loans
- Certain renewal notes

Bonds: Tax is calculated at $.35 per $100 or portion thereof. Tax is due on the original issuance of bonds in Florida, based on the face value of the bond.

Instruments Transferring Interest in Florida Real Property: For real property situated in any county in Florida, except Miami-Dade County, tax is calculated at $.70 per $100 or portion thereof, of the consideration paid or to be paid. For real property situated in Miami-Dade County, tax is calculated at $.60 per $100, or portion thereof, of the consideration paid or to be paid where the property transferred is a single-family residence; and at $.60 plus $.45 surtax per $100, or portion thereof, of the consideration paid or to be paid where the property transferred is other than a single-family residence.

Instructions for Completing a Machine-Readable Form

Use black ink. Do not make any stray marks in boxed field areas.
Instructions for Filing Documentary Stamp Tax Return

Line 1. Documentary Stamp Tax Due. Enter the total amount of documentary stamp tax collected.

Line 2. Surtax Due. Enter the total amount of surtax collected.

Line 3. Penalty. The penalty for a late tax payment is 10 percent for each month (or fraction of a month) the payment is late, not to exceed 50 percent of the tax due. The minimum penalty for a late-filed tax return is $10. Add lines 1 and 2 and multiply the resulting sum by the appropriate penalty rate; write this amount on Line 3.

Line 4. Interest. Interest is due from the date tax is due until paid. Florida law provides for a floating rate of interest for late payments of taxes due. The floating rate of interest is calculated based on a formula in section 213.235, Florida Statutes, and is updated on January 1 and July 1 of each year. To obtain interest rates go to the Department’s Internet site at www.myflorida.com/dor.

Line 5. Amount Due with Return. Add the amounts on Lines 1 – 4 and enter the total. Pay this amount with your return. Make your check payable to the Florida Department of Revenue. Check the box if you electronically transmitted your payment.

Sign and Date the Return. The person authorized to file the DR-225 must sign and date the return and also include a current job title and phone number.

Resources: Visit the Department’s website at www.myflorida.com/dor or call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

Mail your return and payment to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0170

Electronic Funds Transfer (EFT): Florida law requires certain taxpayers to pay taxes and file tax returns electronically. Go to the Department’s Internet site to enroll or get information about electronic payment and filing requirements and procedures.

Change of Information

☐ The legal entity changed on ______________/. If you change your legal entity and are continuing to do business in Florida, you must register on-line or complete and mail a new Florida Business Tax Application (Form DR-1).

☐ The business was closed permanently on ______________/. (The Department will cancel your documentary stamp tax certificate number as of this date.)

Are you a corporation/partnership required to file corporate income tax returns?  ☐ Yes  ☐ No

Tax Certificate Number __________ - __________ - __________ - __________ - FEIN __________ - __________ - __________

Business Partner Number

☐ The business address has changed.

New Address: ________________________________________________________________
City: __________________________ State: __________ ZIP: __________

☐ The business was sold on ______________/. The new owner information is:

Name of New Owner: __________________________________ Telephone Number of New Owner: (____) ______________________________
Mailing Address of New Owner: ____________________________________________
City: __________________________ County: __________ State: __________ ZIP: __________

Signature of Taxpayer (Required): ____________________________________________ Date: __________ Telephone Number: (____) ______

**Detach coupon and return with payment**

Has Your Address or Business Information Changed?
☐ Check here and complete the Change of Information form above.

Change of Ownership?
☐ If you sell your business or ownership changes, check here and complete the Change of Information form above. You will also need to file a final return.

Final Return?
☐ Check here if you are discontinuing your business and this is your final return. Closing date: ______/_____/______.

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

Signature of Authorized Taxpayer __________________________ Title __________________________ (____) Phone Number __________ Date __________
This return is for nonregistered taxpayers only and is due no later than the 20th of the month following the execution month. SEE INSTRUCTIONS ON REVERSE SIDE.

✓ DO NOT attach original or copies of deeds or other documents to this return.
✓ Keep a copy of this return and a copy of your check for your records. Canceled check serves as your receipt of payment.
✓ Use Worksheet on reverse side to complete lines 4 – 8 on the tax return coupon below.
✓ DO NOT submit a photocopy of a DR-228 tax return.
✓ All documents listed must be executed and/or issued in the same month. A separate form must be completed for each month in which a document was executed and/or issued.
✓ Taxpayers with five or more taxable transactions per month must register with the Department.
✓ Complete all information requested on the coupon.
✓ Mail coupon to: Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150
✓ SIGN AND DATE THE RETURN.

Filing Tips

Florida Department of Revenue

Taxpayer Name
Street Address
City/State/ZIP
County

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

Signature of Taxpayer Date
Title Phone Number (include area code)

DR-228
US Dollars Cents

4. Miami-Dade County Surtax Due (from Step 5 of the worksheet)
5. Documentary Stamp Tax Due (from Step 6 of the worksheet)
6. Penalty (see instructions)
7. Interest (see instructions)
8. Total Amount Due with Return (sum of Lines 4 through 7)

FEIN
SSN (if no FEIN)

Do Not Write in the Space Below

9100 0 20141225 0019025036 5 4000001189 2797 4

***DETACH COUPON***

Florida Department of Revenue

Taxpayer Name
Street Address
City/State/ZIP
County

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

Signature of Taxpayer Date
Title Phone Number (include area code)

DR-228
US Dollars Cents

4. Miami-Dade County Surtax Due (from Step 5 of the worksheet)
5. Documentary Stamp Tax Due (from Step 6 of the worksheet)
6. Penalty (see instructions)
7. Interest (see instructions)
8. Total Amount Due with Return (sum of Lines 4 through 7)

FEIN
SSN (if no FEIN)

Do Not Write in the Space Below

9100 0 20141225 0019025036 5 4000001189 2797 4
Worksheet for Completing Form DR-228

Complete the information requested and carry subtotals to the front of this tax return.

Step 1. Notes and Other Written Obligations to Pay Money – Tax-Rate: $.35 per $100 or portion thereof. Florida law limits the maximum tax due on notes and other written obligations to $2,450.

Example: A note of $252,150 is executed, signed, or delivered in Florida and no mortgage or other lien is filed or recorded in Florida. Tax calculation:

\[ \text{Tax calculation: } 2,522 \times \text{(taxable $100 units) } x \text{ $.35 } = 882.70 \]

1. Subtotal $__

Step 2. Bonds – Tax-Rate: $.35 per $100 or fraction thereof.

Example: A corporate bond in the amount of $100,000 is issued in Florida and no mortgage or other lien is filed or recorded in Florida. Tax calculation:

\[ \text{Tax calculation: } 1,000 \times \text{(taxable $100 units) } x \text{ $.35 } = 350.00 \]

2. Subtotal $__

Steps 3a and 3b. Instruments Transferring Interest in Florida Real Property – Tax-Rate: $.70 per $100 of consideration or fraction thereof in all counties except Miami-Dade; Miami-Dade is $.60 per $100 and surtax of $.45 per $100 (on real property other than a single-family dwelling) of consideration or fraction thereof.

Example: An instrument transferring interest in unimproved real property (not a single-family dwelling) situated in Miami-Dade County is delivered for consideration of $535,750. Surtax calculation:

\[ \text{Surtax calculation: } 5,358 \times \text{(taxable $100 units) } x \text{ $.45 } = 2,411.10 \]

3a. Surtax Subtotal $__

Example 1: A deed transferring interest in real property situated in Miami-Dade County is delivered for consideration of $535,750. Tax calculation:

\[ \text{Tax calculation: } 5,358 \times \text{(taxable $100 units) } x \text{ $.60 } = 3,214.80 \]

Example 2: A deed transferring interest in real property situated in any Florida county other than Miami-Dade is delivered for consideration of $404,105. Tax calculation:

\[ 4,042 \times \text{(taxable $100 units) } x \text{ $.70 } = 2,829.40 \]

3b. Tax Subtotal $__

Steps 4a and 4b. Instruments Transferring Ownership Interest in a Conduit Entity (see s. 201.02(1)(b), F.S., and Rule 12B-4.060, F.A.C.) – Tax-Rate: $.70 per $100 of consideration or fraction thereof in all counties except Miami-Dade; Miami-Dade is $.70 per $100 and surtax of $.45 per $100 (on real property other than a single-family dwelling held in the conduit entity) of consideration or fraction thereof.

Example: An instrument transferring ownership interest in a conduit entity owning unimproved real property (not a single-family dwelling) situated in Miami-Dade County is delivered for consideration of $535,750. Surtax calculation:

\[ \text{Surtax calculation: } 5,358 \times \text{(taxable $100 units) } x \text{ $.45 } = 2,411.10 \]

4a. Surtax Subtotal $__

Example: An instrument transferring interest in real property situated in any Florida county, including Miami-Dade, is delivered for consideration of $535,750. Tax calculation:

\[ 5,358 \times \text{(taxable $100 units) } x \text{ $.70 } = 3,750.60 \]

4b. Tax Subtotal $__

Step 5. Surtax due (sum of steps 3a and 4a. Carry to line 4 on front of return.) $__

Step 6. Documentary stamp tax due (sum of steps 1, 2, 3b, and 4b. Carry to line 5 on front of return.) $__

Who must file a DR-228 tax return? This form is for nonregistered taxpayers reporting documentary stamp tax on unrecorded documents. Every person who executes or issues instruments described below and has less than five taxable transactions per month may report documentary stamp tax using this tax return.

What tax return do registered taxpayers use? Any person with five (5) or more taxable transactions per month must register with the Department and file a DR-228 tax return. You can register to collect and/or report tax through our Internet site at www.myflorida.com/dor. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete and submit Form DR-1, Florida Business Tax Application. Obtain Form DR-1 from your nearest Department of Revenue service center or call Taxpayer Services at 800-352-3671.

When are returns due? Returns and payments are due no later than the 20th of the month following the execution month. Returns and payments postmarked after the 20th are late. However, if the 20th falls on a Saturday, Sunday, or state or federal holiday, returns will not be considered late if they are postmarked by the next business day.

Notes and Other Written Obligations to Pay Money: Tax is calculated at $.35 per $100 or portion thereof. Florida law limits the maximum tax due on notes and other written obligations to $2,450. However, there is no limit on the tax due for recorded instruments such as a mortgage or other lien. Tax is due on documents that contain a promise to pay, a sum certain in money, and are executed or delivered in Florida. Examples include:

- Notes and other written obligations to pay
- Retail installment sale contracts
- Leases with an unconditional promise to pay
- Title loans
- Certain renewal notes

Bonds: Tax is calculated at $.35 per $100 or portion thereof. Tax is due on the original issuance of bonds in Florida, based on the face value of the bond.

Instruments Transferring Interest in Real Property in Florida: For real property situated in all counties in Florida, except Miami-Dade County, tax is calculated at $.70 per $100 or portion thereof, of the consideration paid or to be paid. For real property situated in Miami-Dade County, tax is calculated at $.60 per $100, or portion thereof, of the consideration paid or to be paid where the property transferred is a single-family residence; and at $.60 plus $.45 surtax per $100, or portion thereof, of the consideration paid or to be paid where the property transferred is other than a single-family residence.

 Penalty: If you are late filing your return or paying tax, add a late penalty of 10 percent of the tax due for each month or portion of a month, not to exceed 50 percent of the tax due. Maximum penalty is $10.

 Interest: Interest is due from the date tax is due until paid. Florida law provides for a floating rate of interest that is established using a formula in section 213.235, Florida Statutes. Interest rates are updated on January 1 and July 1 of each year. To obtain interest rates go to the Department’s Internet site.

 Resources: Visit the Department’s Internet site at www.myflorida.com/dor or call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

 Where to Send Payments and Returns: Make check payable to and send with return to:

 FLORIDA DEPARTMENT OF REVENUE
 5050 W TENNESSEE ST
 TALLAHASSEE FL 32309-0150

 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.
Subsection 201.02(6), Florida Statutes, allows for an exemption for documents that transfer Florida real property from certain nonprofit organizations to the Board of Trustees of the Internal Improvement Trust Fund, to any state agency, to any water management district, or to any local government.

The statement provided below in label format (size 1” tall by 4” wide label), must be affixed by the grantor nonprofit organization to the front of any document that assigns, transfers, or otherwise disposes of property that is exempt from documentary stamp tax as provided by subsection 201.02(6), Florida Statutes.

By affixing this statement, the grantor nonprofit organization as defined in subsection 201.02(6), Florida Statutes, indicates that this document is exempt from documentary stamp tax as authorized by subsection 201.02(6), Florida Statutes.
SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), incorporate changes to three forms used in the administration of fuels and pollutants tax. The proposed changes to Rule 12B-5.300, F.A.C. (Aviation Fuel Licensees), incorporate a new aviation fuel exemption created by Chapter 2015-221, Laws of Florida, for certain schools providing flight training.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C., adopt, by reference, changes to three forms used by the Department in the administration of taxes imposed on fuels and pollutants. These changes bring the forms into compliance with current administrative procedures and allow the forms to be accessed electronically through the Department of State’s website.

The proposed changes to Rule 12B-5.300, F.A.C., are needed to incorporate a new aviation fuel exemption created by Chapter 2015-221, Laws of Florida, for certain schools providing flight training.
FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4403), to advise the public of the proposed changes to 12B-5.150, F.A.C. (Public Use Forms) and Rule 12B-5.300, F.A.C. (Aviation Fuel Licensees), and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-5.150 and 12B-5.300, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on
October 29, 2015 (Vol. 41, No. 211, pp. 5098 – 5100) to advise the public of the proposed changes to Rules 12B-5.150 and 12B-5.300, and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received from the public by the Department.

Comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee. Additional information was provided in response to the questions posed, and a statutory reference was corrected in Form DR-185, Application for Fuel Tax Refund. The corrected form is included with this package for adoption.
12B-5.150 Public Use Forms.

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

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<td>(5) DR-156T</td>
<td>Florida Temporary Fuel Tax Application (R. __10/09)</td>
<td>___07/10</td>
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<td>(11) DR-176</td>
<td>Application for Air Carrier Fuel Tax License (R. __10/09)</td>
<td>___07/10</td>
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<td>(12) No change.</td>
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<td>(13) DR-185</td>
<td>Application for Fuel Tax Refund Permit (R. __05/10)</td>
<td>___07/10</td>
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<td>(14) through (37) No change.</td>
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</tbody>
</table>

12B-5.300 Aviation Fuel Licensees.

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

(e) Sales of Aviation Fuel to Certain Qualified Schools. The sale of aviation fuel to qualified colleges or universities exclusively for use in flight training is exempt from the collection of tax imposed under this section.

1. For the purposes of this exemption, a qualified college or university is one that:

   a. Is based in the state of Florida;

   b. Is accredited or has applied for accreditation by the Aviation Accreditation Board International; and

   c. Offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

   In addition, a college must be a tax-exempt organization under s. 501(c)(3) of the Internal Revenue Code to qualify for this exemption.

2. The following is a suggested certificate to be provided by the qualified college or university to a terminal supplier or wholesaler to purchase aviation fuel exempt from tax:

Exemption Certificate for Purchase of Aviation Fuel by Qualified Colleges and Universities

I, the undersigned individual, on behalf of _________________________________ (name of college or university), certify that such college or university qualifies for an exemption from
aviation fuel tax pursuant to s. 206.9825(1)(e), Florida Statutes, and that such college or
university:

- Is based in the state of Florida,
- Is a tax-exempt organization under s. 501(c)(3) of the Internal Revenue Code, if the
  school is a college,
- Is accredited by or has applied for accreditation by the Aviation Accreditation Board
  International; and
- Offers a graduate program in aeronautical or aerospace engineering or offers flight
  training through a school of aeronautics or college of aviation.

I further certify that the fuel purchased using this Certificate will be used exclusively for use in flight training by the college or university I represent. I understand that if the fuel is used for any purpose other than flight training, then the college or university must pay tax on the purchase price of the fuel directly to the Department of Revenue.

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

___________________________________________
SIGNATURE OF PURCHASER, AUTHORIZED AGENT, OR REPRESENTATIVE

___________________________________________
TITLE OR DESIGNATION

___________________________________________
DATE

3. Terminal suppliers and wholesalers who sell aviation fuel to qualified colleges or universities may obtain a credit for tax paid on the number of gallons delivered to the qualified
colleges or universities. To obtain a credit for tax paid, terminal suppliers and wholesalers must complete Schedule 12, Ultimate Vendor Credit. Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632.

(4) through (7)(b) No change.

(c)1. Refund to Certain Qualified Schools for Aviation Fuel Used Exclusively in Flight Training. Qualified colleges or universities may apply for a refund of tax paid on aviation fuel purchased from fixed based operators or retailers for exclusive use in flight training by filing an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

2. To qualify for a refund, the college or university must submit the following with Form DR-26:

a. Documentation establishing that the college or university is based in Florida.

b. If applicable, documentation establishing that the college is a tax-exempt organization under s. 501(c)(3) of the Internal Revenue Code.

c. Documentation establishing that the college or university is accredited or has applied for accreditation by the Aviation Accreditation Board International.

d. Documentation showing that the college or university offers a graduate program in aeronautical or aerospace engineering or offers flight training through a school of aeronautics or college of aviation.

e. Invoices or receipts showing the amount of tax paid.
f. A list of equipment, including aircraft identification numbers, in which the aviation fuel was used.

g. Fuel reports detailing the amount of aviation fuel used in the equipment.

(8) through (9) No change.

• Importer
• Exporter
• Carrier
• Pollutant
General Information
A person may obtain a temporary importer, exporter, pollutant, or carrier fuel tax license when the Governor of Florida has declared a state of emergency, or when the President of the United States has declared a major disaster in Florida or in any other state or territory of the United States.

“Importer” means any person that has met the requirements of section (s.) 206.051, Florida Statutes (F.S.), and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into this state by common carrier or company-owned trucks.

“Exporter” means any person who has met the requirements of s. 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or direct from a terminal rack to a destination outside the state.

“Carrier” means every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside the state.

“Florida Pollutant Importer” means any person who imports into or causes to be imported into Florida, taxable pollutants for sale, use, or otherwise.

When a state of emergency is declared in Florida, a person may obtain an importer or carrier fuel tax license to import or transport fuel into this state.

When a major disaster has been declared in any state or territory other than Florida, a person may obtain an exporter or carrier fuel tax license to export or transport fuel to the state or territory where the disaster has been declared.

A temporary license will expire on the last day of the month after the month in which a license is issued.

A temporary license may be extended for the duration of a declared emergency or major disaster when the licensee makes a written request for such extension.

To qualify for a temporary fuel license you must:
- Have a business location in Florida or in another state, and
- Have a sales tax registration if located in Florida, or
- Have a Florida fuel tax license, or
- Have a fuel license issued in a state other than Florida

How many applications do I need?
To import, export, transport, or sell motor or diesel fuel in Florida during a declared state of emergency or major disaster, a person must file this application only once to engage in such business.

How do I file this application?
You must:
- Complete the application in its entirety, and
- FAX a copy of the application to (850) 922-5938, and
- Mail the original signed application to:
  Fuel Unit
  Florida Department of Revenue
  P.O. Box 6480
  Tallahassee, FL 32314-6480

Who must file this application?
Any person who seeks to import, export, transport, or sell motor and diesel fuel after the Governor of Florida or the President of the United States has declared a state of emergency or a major disaster.

How do I get more information?
- For assistance with this application or general information about fuel tax, call Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.
- Information, forms, and tutorials are available on our website at www.myflorida.com/dor.

NOTE: You are authorized to begin the activity for which your license was issued (importer, exporter, carrier) on the date this application is faxed to the Department.

How much is the registration fee?
A registration fee is not required to get a temporary fuel license.

WARNING:
It is a third degree felony to operate without a license.
Florida Temporary Fuel Tax Application

1. Federal Employer Identification Number (FEIN)  
   FEIN: □□□□□□□□□□□□□□

2. Business Name ___________________________ Phone No. ___________________________

3. Trade Name, D.B.A. or A.K.A. ___________________________ Fax No. ___________________________

4. Contact Person ___________________________ Phone No. __________ ext. ______

5. Type and Legal Organization: (Please check only one)

   A) ☐ Corporation (check one): ☐ C Corp ☐ S Corp  
      If corporation, check any of the appropriate boxes that apply:
      ☐ Publicly Held Corporation ☐ Privately Held Corporation ☐ Wholly Owned Subsidiary of a Publicly Held Corporation

   B) ☐ Partnership (check one): ☐ General ☐ Limited ☐ Joint Venture

   C) ☐ Limited Liability Company (check one): ☐ Single Member ☐ Multi-member

   D) ☐ Individual/Sole Proprietorship

   E) ☐ Business Trust

   F) ☐ Governmental Agency

6. Principal Business Location Address (cannot be a post office box) ____________________________
   City ___________________________ County ___________________________ State ________ ZIP ________
   Country ___________________________ Foreign Postal Code ___________________________

7. How would your company like to receive information on Florida fuel tax? (Please check one)
   ☐ Mail (U.S. Postal Service)
   ☐ Fax Fax No. ___________________________
   ☐ Email Email address ___________________________

8. Please check each box that applies to your business activity.
   ☐ Importer ☐ Exporter ☐ Common Carrier ☐ Private Carrier

9. Address where business records are maintained (cannot be a post office box) ____________________________
   City ___________________________ County ___________________________ State ________ ZIP ________
   Country ___________________________ Foreign Postal Code ___________________________

10. Mailing address (cannot be a post office box) ____________________________
    City ___________________________ County ___________________________ State ________ ZIP ________
    Country ___________________________ Foreign Postal Code ___________________________
11. Corporation Information
A) License Applicant: Date of Incorporation _______________________

If filing as a corporation, list the state in which you are incorporated: ______________________________________________________

List other states where your corporation has operated or is operating: ___________________________________________________

B) Parent Corporation (if applicable)

Parent Corporation Name ________________________________________________________________

Parent Corporation Address ___________________________ County __________________________ State __________ ZIP __________

City ___________________________ County __________________________ State __________ ZIP __________

Country ___________________________ Foreign Postal Code ___________ Phone No. ___________ Ext. ___________

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

12. Personnel/Partner Information: Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (Make copies of this page if additional space is needed.) NOTE: Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit 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.

A) Name ___________________________________________ SSN __________-________-____________ (Individual)

Home Address ___________________________________________ FEIN __________-________-____________ (Business)

City ___________________________ County __________________________ State __________ ZIP __________

Country ___________________________ Foreign Postal Code ___________ Phone No. ___________ Ext. ___________

Corporate or Business Title ___________________________ Interest/Ownership ________ %

B) Name ___________________________________________ SSN __________-________-____________ (Individual)

Home Address ___________________________________________ FEIN __________-________-____________ (Business)

City ___________________________ County __________________________ State __________ ZIP __________

Country ___________________________ Foreign Postal Code ___________ Phone No. ___________ Ext. ___________

Corporate or Business Title ___________________________ Interest/Ownership ________ %

C) Name ___________________________________________ SSN __________-________-____________ (Individual)

Home Address ___________________________________________ FEIN __________-________-____________ (Business)

City ___________________________ County __________________________ State __________ ZIP __________

Country ___________________________ Foreign Postal Code ___________ Phone No. ___________ Ext. ___________

Corporate or Business Title ___________________________ Interest/Ownership ________ %

D) Name ___________________________________________ SSN __________-________-____________ (Individual)

Home Address ___________________________________________ FEIN __________-________-____________ (Business)

City ___________________________ County __________________________ State __________ ZIP __________

Country ___________________________ Foreign Postal Code ___________ Phone No. ___________ Ext. ___________

Corporate or Business Title ___________________________ Interest/Ownership ________ %
13. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? □ YES □ NO

If “YES,” are you a common carrier? □ YES □ NO □ IF “NO,” go to question 13(B)

If “YES,” what mode of transportation is used to transport the fuel/petroleum products? □ Truck □ Rail □ Vessel □ Pipeline

B) If you are not a common carrier, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. (If necessary, attach a separate sheet.)

<table>
<thead>
<tr>
<th>Make/Model</th>
<th>Year</th>
<th>Vehicle ID Number</th>
<th>Tanker Capacity (in Gallons)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

14. Pollutants Storage Information

Will this business import pollutants into this state? □ YES □ NO

Licensing Information

15. Are you registered to collect and/or remit sales tax? □ YES □ NO

16. Will this business import fuels into Florida upon which there has been no precollection of Florida tax? □ YES □ NO

17. Do you transport petroleum products either for yourself or for hire? □ YES □ NO

18. Do you export fuels from this state other than by pipeline or marine vessel? □ YES □ NO

19. Do you have a fuel license issued by another state? □ YES □ NO

If yes, please provide the state and license number. State ____________ License Number ____________

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

State of__________ County of ________________

Sworn to (or affirmed) and subscribed before me this __________ day of ________________, ________.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant’s Name

Print, Type or Stamp Name of Notary

Personally Known __________ or Produced Identification __________

Type of Identification Produced __________

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.
You must complete this application with appropriate attachments and receive approval by the Florida Department of Revenue before engaging in or conducting business involving fuel in the State of Florida.

1. Federal Employer Identification Number (FEIN)

2. Business Name

3. Trade Name, D.B.A. or A.K.A.

4. Contact Person

5. Type and Legal Organization: (Please check only one)
   A) Corporation (check one): □ C Corp □ S Corp If corporation, check all boxes that apply:
      □ Publicly Held Corporation □ Privately Held Corporation □ Wholly Owned Subsidiary of a Publicly Held Corporation
   B) Partnership (check one): □ General □ Limited □ Joint Venture
   C) Limited Liability Company (check one): □ Single Member □ Multi-member
   D) Individual/Sole Proprietorship
   E) Business Trust
   F) Governmental Agency

6. Principal Business Location Address (cannot be a post office box)

7. Do you receive tax-free aviation fuel under U.S. Customs bond? □ Yes □ No
   If yes, enter the number of gallons received each month

8. Corporation Information
   A) License Applicant: If filing as a corporation, list your state of incorporation:
      List other states where your corporation has operated or is operating:
   B) Parent Corporation (if applicable) Parent Corporation FEIN □□□-□□□□□□□□

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.
9. Personnel/Partner Information: Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (You may make copies of this page if additional space is needed.)

<table>
<thead>
<tr>
<th>Name</th>
<th>SSN</th>
<th>FEIN</th>
<th>Home Address</th>
<th>City</th>
<th>County</th>
<th>State</th>
<th>ZIP</th>
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<tbody>
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</table>

<table>
<thead>
<tr>
<th>Corporate or Business Title</th>
<th>Interest/Ownership</th>
</tr>
</thead>
</table>

B) Name ________________________________

<table>
<thead>
<tr>
<th>SSN</th>
<th>FEIN</th>
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C) Name ________________________________

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<tr>
<th>SSN</th>
<th>FEIN</th>
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<th>State</th>
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</tr>
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</table>

D) Name ________________________________

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<thead>
<tr>
<th>SSN</th>
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<th>Home Address</th>
<th>City</th>
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</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Corporate or Business Title</th>
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</tr>
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Note: Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit 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.

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes, that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me this ______ day of __________, ________.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

WARNING: Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Print, Type or Stamp Name of Notary

Personally Known ________ or Produced Identification________

Type of Identification Produced_________________________
Instructions for Application for Air Carrier Fuel Tax License

Who must register?
A commercial air carrier that operates in Florida must apply to the Department of Revenue for an air carrier fuel tax license. To obtain a license, the applicant must complete an Application for Air Carrier Fuel Tax License (Form DR-176) and furnish all documentation that the Department may require. The license must be renewed annually.

How much is the registration fee?
The fee for a Florida Air Carrier Fuel Tax License is $30. The fee for renewals is also $30.

Where do I send the application and the required fee?
Mail this application with the required fee and the applicable surety bond(s) to:
ACCOUNT MANAGEMENT / FUEL UNIT
FLORIDA DEPARTMENT OF REVENUE
PO BOX 6480
TALLAHASSEE FL 32314-6480

Do not send cash.

How and when do I report the tax?
Once you have registered to collect and/or report aviation fuel tax, you will receive a monthly Florida Air Carrier Fuel Tax Return (Form DR-182). Taxes are due to the Department on the 1st day of the month following the collection period. Your return is late if delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, state holiday, or federal holiday, your return must be postmarked or delivered to the Department by the next business day. We may assess penalty and interest if your return is not postmarked by the 20th. You must file a return even if no tax is due.

If you make a tax payment using electronic funds transfer (EFT), transmit your payment before 5:00 p.m., ET, on the banking business day prior to the 20th.

When do I need to contact the Department of Revenue?
• To file this application.
• If your business moves.
• If you close your business.
• If you change or add a licensable business activity.
• If your contact person changes.

What are my Electronic Payment Obligations?
You will be required to submit your payment by Electronic Funds Transfer (EFT) if you pay more than $20,000 in aviation tax between July 1 and June 30 of any given year. You may obtain additional information on electronic filing and/or enroll for EFT on the Department’s website at www.myflorida.com/dor.

Contact Us

Information, forms, and tutorials are available on our website:
www.myflorida.com/dor

For assistance with this application or general information about fuel tax, call Taxpayer Services, 8 a.m. to 7 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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
Application for Fuel Tax Refund Permit

Application for year ending December 31, 20___

Business name: ___________________________________________ Owner’s name: ____________________________

Mailing address: __________________________________________ City, State, ZIP: ____________________________

Location address (other than above): __________________________ City, State, ZIP: ____________________________

Business telephone number (include area code): ______________ Fax number including area code (optional): ____________

Federal Employer Identification Number (FEIN) or Social Security Number: __________________________ Email address: __________________________

Indicate Type of Permit Requested:

☐ Municipality (see section (s.) 206.41(4)(d), Florida Statutes (F.S.))

☐ Farmer (see s. 206.41(4)(c)2., F.S.) The taxes paid on motor fuel placed in licensed and/or registered vehicles do not qualify for a refund.

☐ Mass Transit System (as defined in s. 206.86(10), F.S., see 206.41(4)(b), F.S.) A contract defining the activity, period, and expiration date must be included with the DR-185.

☐ School District (see s. 206.41(4)(e), F.S.)

☐ Commercial Fishing (as defined in s. 206.41(4)(c)3., F.S.) The taxes paid on motor fuel used for sport and/or pleasure fishing do not qualify for a refund.

☐ County (see s. 206.41(4)(d), F.S.)

☐ Private Schools (as defined in s. 1002.01(2), F.S., see s. 206.41(4)(e), F.S.)

☐ Commercial Aviation Purposes (as defined in s. 206.41(4)(c)4, F.S.)

Indicate Type(s) of Fuel Used:

☐ Motor Fuel ☐ Diesel Fuel ☐ Alternative Fuel

Have you been convicted of bribery, theft, or false swearing within the last five years? ☐ Yes ☐ No

I hereby attest that all information provided hereon is true and correct.

Signature of Applicant or Authorized Agent __________________________ Title __________________________ Date __________________________

Mail application to:
Florida Department of Revenue
Account Management Fuel Unit
P.O. Box 6480
Tallahassee, FL 32314-6480
(800) 352-3671

1. Permits shall be effective for the calendar year issued by the Florida Department of Revenue, and shall be continuous, so long as the permit holder files refund claims during the calendar year.
2. Suppliers sales invoices are required to support the claim for refund.
3. No refund may be authorized unless a sworn or affirmed application is filed with the department no later than the last day of the month following the quarter for which the refund is claimed.
4. Permits are not transferable, except to the executor or administrator of a deceased permit holder.
5. The Florida Department of Revenue will require a corporate surety bond of $1,000 with an Application For Refund Permit for any person who violates an applicable provision of Section 206.41, F.S., or is convicted of bribery, theft, or false swearing within the preceding five years, or if the department has evidence of the applicant’s financial irresponsibility.

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.
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-6, FLORIDA ADMINISTRATIVE CODE
GROSS RECEIPTS TAX
AMENDING RULES 12B-6.005 AND 12B-6.0051

SUMMARY OF PROPOSED RULE

The proposed amendments to Rules 12B-6.005 (Payment of Tax; Reports; Public Use Forms) and 12B-6.0051 (Public Service Tax Reporting Form), F.A.C., incorporate revisions to two gross receipts tax forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-6.005, F.A.C., adopt, by reference, changes to the Gross Receipts Tax Return, form DR-133.

The proposed amendments to Rule 12B-6.0051, F.A.C., adopt, by reference, changes to the Municipal Public Service Tax Database Report, form DR-700001, used in the administration of gross receipts tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.
SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, pp. 4405-06), to advise the public of the proposed changes to Rules 12B-6.005 and 12B-6.0051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-6.005 and 12B-6.0051, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5100 – 5101) to advise the public of the proposed changes to Rules 12B-6.005 and 12B-6.0051, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received by the Department.
12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) No change.

(b) Form DR-133, Gross Receipts Tax Return (January 2016, hereby incorporated by reference, effective 01/16) (http://www.frlrules.org/Gateway/reference.asp?No=Ref-____) (R. 07/07, effective 09/08), hereby incorporated by reference, is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department’s Internet site at www.myflorida.com/dor; or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (2) No change

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS. History–New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15._____.
12B-6.0051 Public Service Tax Reporting Form.

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

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Title</th>
<th>Effective Date</th>
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</thead>
<tbody>
<tr>
<td>(2) DR-700001</td>
<td>Municipal Public Service Tax Database</td>
<td>05/03</td>
</tr>
<tr>
<td></td>
<td>Report (R. ___ 10/01)</td>
<td></td>
</tr>
</tbody>
</table>


Rulemaking Authority 166.233, 213.06(1) FS. Law Implemented 166.233 FS. History–New 4-5-98, Amended 5-4-03, 9-18-08.____.
Gross Receipts Tax Return

Mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Name and address if not preprinted:

Certification:
Business Partner #:
Contract Object #:
FEIN:
Collection Period:

Location Address:

Return due date:

A return must be filed even if no tax is due or EFT payment sent.

Read pages 3 and 4 before completing this form.

What is the gross receipts tax for utility services? The tax is imposed on gross receipts from the sale, delivery, or transportation of natural gas, manufactured gas, or electricity to a retail consumer in Florida.

Line-by-Line Instructions

Column A - Taxable Gross Receipts or Costs

Line 1. Electric Receipts. Enter the total due on taxable electric utility service receipts.

Line 2. Use Tax/Cogeneration or Small Power Producers. Enter the total amount of costs subject to tax. See Page 3. A use tax component of gross receipts tax may impact persons who cannot prove payment of tax.

Line 3. Gas Receipts. Enter the total due on taxable gas receipts. See Page 4. Use the appropriate fiscal year index price for each class of customer (residential, commercial, or industrial).

Column B - Tax Rate

Lines 1-3. The current tax rate is printed on the return.

Column C - Tax Due

Lines 1-3. Multiply the amount in Column A (Taxable Gross Receipts or Costs) by the tax rate in Column B.

Line 4. Column C Total. Enter the total of Lines 1, 2, and 3.

Line 5a. DOR Credit Memo. Enter the amount of credit memo issued by DOR and attach a copy of the original memo.

Line 5b. Other Credits. Enter the amount of allowable credits, such as gross receipts taxes paid to a service provider for taxable services that are resold by you.

Line 5. Total Credits. Enter the total of Lines 5a and 5b.

Line 6. Amount of Tax Due. Subtract Line 5 from Line 4. Enter total amount of tax due. If your return is late, complete Lines 7 and 8. If timely, skip to Line 9.

(continued on page 2)

**Complete both sides of coupon. Detach coupon and return with payment.**

<table>
<thead>
<tr>
<th>Florida Department of Revenue</th>
<th>Gross Receipts Tax Return</th>
<th>Column A</th>
<th>Column B</th>
<th>Column C</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Taxable Gross Receipts or Costs</td>
<td>Tax Rate 2.5%</td>
<td>Tax Due (AxB)</td>
</tr>
<tr>
<td>1. Electric Receipts</td>
<td></td>
<td></td>
<td>X .025</td>
<td></td>
</tr>
<tr>
<td>2. Use Tax/Cogeneration or Small Power Producers (See Page 3)</td>
<td></td>
<td></td>
<td>X .025</td>
<td></td>
</tr>
<tr>
<td>3. Gas Receipts (See Page 4)</td>
<td></td>
<td></td>
<td>X .025</td>
<td></td>
</tr>
<tr>
<td>4. Column C Total</td>
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</tr>
<tr>
<td>5a. DOR Credit Memo</td>
<td></td>
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<tr>
<td>5b. Other Credits</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>6. Amount of Tax Due (Line 4 minus Line 5)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>7. Penalty Amount Due (See instructions for rates)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8. Interest Amount Due (See instructions for rates)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>9. Total Due with Return (Add Lines 6, 7, and 8)</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Due:
Late After:

Check here if payment was made electronically.
Under penalties of perjury, I declare that I have examined this tax return and the facts stated in it are true.

Authorized Signature ____________________________________________

Type or print name ____________________________________________

Title ___________________________ Date ___________________________ Telephone ___________________________
Who must file a return?

**Distribution Company.** Each distribution company that receives payment for the sale or transportation of natural or manufactured gas or electricity to a retail consumer in Florida must report and remit the gross receipts tax from utility services.

“Distribution company” means any person owning or operating local electric, or natural or manufactured gas, utility distribution facilities within Florida for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.

**Use Tax.** Any person who imports into this state electricity, natural gas, or manufactured gas, or severs natural gas for his or her own use as a substitute for purchasing utility, transportation, or delivery services taxable under Chapter 203, F.S., who cannot prove payment of tax, must register and report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

**Cogeneration or Small Power Producers** are required to report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

Electricity produced by cogeneration or by small power producers is electricity that is:

- Transmitted and distributed by a public utility between two locations of a customer of a utility according to s. 366.051, F.S.
- Produced for the producers’ own use as a substitute for electrical energy produced by an electric utility.

What is exempt?

A complete list of tax-exempt transactions is provided in Chapter 203, F.S. Examples of exemptions include:

- A sale, transportation, or delivery of natural or manufactured gas or electricity for resale when documented in compliance with Department rules.
- Wholesale sales of electric transmission service.
- The use of natural gas in the production of oil or gas, or use of natural or manufactured gas by a person transporting natural or manufactured gas, when used and consumed in providing such services.
- The sale or transportation to, or use of, natural or manufactured gas by a person eligible for an exemption under s. 212.08(7)(ff)2., F.S.
- A sale, transportation, or delivery of natural or manufactured gas for use as a fuel in the generation of electricity.

**Taxable Gross Receipts or Costs (use for completing Column A, Line 2)**

Use tax/cogeneration or small power producers should enter in Column A, Line 2, the total taxable cost price of electricity or natural gas or manufactured gas, and follow the line-by-line instructions.

“Cost price” is defined in s. 212.02(4), F.S., as the actual cost of articles of tangible personal property without any deductions for the cost of materials used, labor or service costs, transportation charges, or expenses.
Index Price Calculations

Go to www.myflorida.com/dor/taxes, select “Tax & Interest Rates,” and then select “Gross receipts tax index prices” for current index prices used to calculate gross receipts.

Taxable Gross Receipts for Gas Receipts (use for completing Column A, Line 3)

Distribution Company: The tax levied on a distribution company’s gross receipts from the sale or transportation of natural gas or manufactured gas is determined by dividing the number of cubic feet delivered by 1,000 and multiplying the resulting number by the appropriate index price (residential, commercial, or industrial).

Index Price: The Florida price per 1,000 cubic feet for retail consumers in the previous calendar year as published in the United States Energy Information Administration Natural Gas Monthly and announced by the Department of Revenue on June 1 of each year. The price will be effective for the 12-month period beginning July 1 of that year.

Index Price Calculations for Column A, Line 3 – Gas Receipts:

1. Total number of cubic feet delivered to residential customers divided by 1,000, then multiplied by current index price.
2. Total number of cubic feet delivered to commercial customers divided by 1,000, then multiplied by current index price.
3. Total number of cubic feet delivered to industrial customers divided by 1,000, then multiplied by current index price.

Add the totals for all classes of customers and enter the result in Column A, Line 3. Follow the line-by-line instructions to complete the return.

Example: A distribution company sells 3 million cubic feet of natural/manufactured gas (for illustration only – index prices change yearly on July 1):

1. Residential customers: (1,000,000 divided by 1,000) multiplied by current index price ($22.00) = $22,000
2. Commercial customers: (1,000,000 divided by 1,000) multiplied by current index price ($13.81) = $13,810
3. Industrial customers: (1,000,000 divided by 1,000) multiplied by current index price ($11.77) = $11,770
4. Add the results from 1 through 3 ($22,000 + $13,810 + $11,770 = $47,580). Enter the total in Column A, Line 3.

Contact Us

Information, forms, and tutorials are available on our website: 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.

To find a taxpayer service center near you, go to: www.myflorida.com/dor/contact.html

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

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
This form is intended to be used to comply with section 166.233(2), Florida Statutes. All Florida municipalities and charter counties must provide this information to the Florida Department of Revenue, sending changes as they occur. Any change in a tax levy or rate must be reported at least 120 days before the change occurs.

Please fill in all information on each municipal public service not administered by a municipality, or its separate utility authority, board, or commission. (No information is required for any service administered by a municipality or its separate authority, board, or commission.)

Note: Tax levies for communications services are no longer reported to the Department of Revenue using this form. To report communications service tax levies and levy changes local officials must use form DR-700021.

Municipality

County

<table>
<thead>
<tr>
<th>Service</th>
<th>New Tax Rate**</th>
<th>Effective Date</th>
<th>Government Contact Person</th>
<th>Telephone</th>
<th>Street/PO Box</th>
<th>City</th>
<th>ZIP Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gas:</td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>Natural</td>
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<tr>
<td>Liquefied Petroleum</td>
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<tr>
<td>Manufactured</td>
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<tr>
<td>Electric</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Water</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Fuel Oil/Kerosene</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Enter tax rate. If existing tax is repealed, enter “0%” for “New Tax Rate”. If voluntarily reporting self-administered tax, enter tax rate and “S/A.”

Return completed form to:
John Crotty, RISE Coordinator
Revenue Accounting and Local Government
MS 1-3628
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0136
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXS, FEES, AND SURCHARGES
AMENDING RULE 12B-7.031

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-7.031, F.A.C. (Public Use Forms), revise forms used to administer the Miami-Dade County Lake Belt mitigation fee and water treatment plant upgrade fee.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to forms used to administer the Miami-Dade County Lake Belt mitigation fee and water treatment plant upgrade fee.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative
Register on September 22, 2015 (Vol. 41, No. 184, p. 4404), to advise the public of the proposed changes to Rule 12B-7.031, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October 27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-7.031, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5101 – 5102) to advise the public of the proposed changes to Rule 12B-7.031, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received by the Department.
12B-7.031 Public Use Forms.

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

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) DR-146</td>
<td>Miami-Dade County Lake Belt Mitigation and Water Treatment Upgrade Fees Tax Return (R. ___11/07)</td>
<td>11/07</td>
</tr>
</tbody>
</table>

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

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

History–New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09____.
Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return

Mail to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

Name and address if not preprinted:

Return Due: Late After:

What fees are due on this tax return?
Two fees authorized by section 373.41492, Florida Statutes (F.S.), are required to be paid using this tax return. The Lake Belt Mitigation Fee (effective 10/1/99) and the Water Treatment Plant Upgrade Fee (effective 1/1/07) are imposed on each ton of limerock and sand extracted in raw, processed, or manufactured form, by any person who engages in the business of extracting limerock or sand from within the Miami-Dade County Lake Belt Area and Township sections as defined in statute.

Who must file a tax return?
Any limerock or sand miner, or its subsidiary or affiliate, who sells the limerock or sand product is required to collect the mitigation and water treatment plant upgrade fees and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.
COMPLETE THE BACK OF THE TAX RETURN FIRST.

Lines 1 and 2:
Column A: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period on both Lines 1 and 2.

Column B: The fee rates are printed on the return.

Column C, Line 1: Multiply Column A by Column B and enter the result. Carry this number to the front of the return, Line 3.

Column C, Line 2: Multiply Column A by Column B and enter the result. Carry this number to the front of the return, Line 4.

Line 3. Mitigation fee due. Enter the amount from Column C, Line 1 on reverse side.

Line 4. Water treatment plant upgrade fee due. Enter the amount from Column C, Line 2 on reverse side.

Line 5. Total. Enter the total of Line 3 plus Line 4.

Line 6. Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Line 7. Net Amount Due. Enter the result of Line 5 minus Line 6.

Line 8. Plus Penalty. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than $50. The $50 minimum penalty applies even if a "zero return" is filed.

Line 9. Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year by using the formula in section 213.235, F.S. For current and prior period interest rates, check the Department’s Internet site or contact Taxpayer Services.

Line 10. Total Due with Return. Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue.

Detach coupon and return with payment

Dr-146
R. 01/16

Do not write in this space.

Florida Department of Revenue

Certificate Number

Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return

Collection Period

T

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

A return must be filed even if no tax is due or EFT payment has been sent.

Line 3. Mitigation fee due. Enter the amount from Column C, Line 1 on reverse side.

Line 4. Water treatment plant upgrade fee due. Enter the amount from Column C, Line 2 on reverse side.

Line 5. Total. Enter the total of Line 3 plus Line 4.

Line 6. Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Line 7. Net Amount Due. Enter the result of Line 5 minus Line 6.

Line 8. Plus Penalty. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than $50. The $50 minimum penalty applies even if a "zero return" is filed.

Line 9. Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year by using the formula in section 213.235, F.S. For current and prior period interest rates, check the Department’s Internet site or contact Taxpayer Services.

Line 10. Total Due with Return. Enter the total of Lines 7, 8, and 9. Make your check or money order payable to the Florida Department of Revenue.
When is the tax return due and payable?
Tax returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be postmarked or hand-delivered to the Department on the first day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed tax returns are subject to penalty and interest.

Taxpayers who pay tax electronically can find payment due date calendars and other e-Services program information on the Department’s website: www.myflorida.com/dor/eservices

Sign and date the tax return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL  32399-0150

Electronic Funds Transfer (EFT): Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department’s website: www.myflorida.com/dor/eservices

For Information and Forms: Visit the Department’s website at www.myflorida.com/dor or call Taxpayer Services, Monday through Friday, excluding holidays, 8 a.m. to 7 p.m., ET, at 800-352-3671.


delete

Change of Information - Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees

The legal entity changed on ______/_____/_____. If you change your legal entity and are continuing to do business in Florida, you must notify the Department of any changes by calling Taxpayer Services, Monday through Friday, 8 a.m. to 7 p.m., ET, at 800-352-3671.

Are you a corporation/partnership required to file a corporate income tax return?  Yes  No

The business was closed permanently on ______/_____/_____. (The Department will cancel your certificate number as of this date.)

Forwarding Address: ____________________________________________________________
City: __________________________ State: __________________________ ZIP: __________________________

The business will close/has closed temporarily on ______/_____/_____. I plan to reopen on ______/_____/_____.

The business was sold on ______/_____/_____. The new owner information is:

Name of New Owner: ____________________________________________________ Telephone Number of New Owner: (_______)
Mailing Address of New Owner: ____________________________________________________________
City: __________________________ County: __________________________ State: __________________________ ZIP: __________________________

Certificate Number _______________ _______________ _______________ _______________ _______________ _______________ _______________ _______________ _______________ _______________ _______________ _______________ FEIN _______________

Business Partner Number _______________

Signature of Taxpayer (Required): __________________________ Date: __________________________ Telephone Number: (_______)

Detach coupon and return with payment

<table>
<thead>
<tr>
<th>Column A - Total tons extracted/sold/transferred</th>
<th>Column B Fee Rate</th>
<th>Column C - Amounts Collected</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Column 1 Miami-Dade Lake Belt Mitigation Fee</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Column 2 Water Treatment Plant Upgrade Fee</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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

Signature of Taxpayer _______________ Date _______________

Signature of Preparer _______________ Date _______________
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING 12B-8.003

SUMMARY OF PROPOSED RULE
The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), incorporate changes to five forms used in the administration of the insurance premium taxes, fees, and surcharges.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The proposed amendments to Rule 12B-8.003, F.A.C., adopt, by reference, changes to five forms used in the administration of the insurance premium taxes, fees, and surcharges.

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP
OCTOBER 6, 2015
A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4405), to advise the public of the proposed
changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule
development workshop would be held on October 6, 2015. No request was received by the
Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October
27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-
8.003, F.A.C. A notice for the public hearing was published in the Florida Administrative
Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on
October 29, 2015 (Vol. 41, No. 211, pp. 5102 – 5103) to advise the public of the proposed
changes to Rule 12B-8.003, F.A.C., and to provide that, if requested, a rule hearing would be
held on November 19, 2015. No request was received by the Department and no rule hearing
was held. No written comments were received from the public by the Department.

In response to technical comments from the staff of the Joint Administrative Procedures
Committee, a notice of correction was published on November 20, 2015, in the Florida
Administrative Register (Vol. 41, No. 226, p. 5706), correcting the year mentioned in the title of
two forms incorporated by reference in this rule. Both titles were revised in the rule to refer to
the calendar year 2015, as provided in the forms themselves.
12B-8.003 Tax Statement; Overpayments.

(1) through (3) No change.

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(4)(a) DR-907</td>
<td>Florida Insurance Premium Installment Payment</td>
<td>01/15</td>
</tr>
<tr>
<td></td>
<td>(R. __ 01/15)</td>
<td></td>
</tr>
<tr>
<td>(b) DR-907N</td>
<td>Instructions for Filing Insurance Premium Installment Payment Form</td>
<td>01/15</td>
</tr>
<tr>
<td></td>
<td>DR-907</td>
<td></td>
</tr>
<tr>
<td>(5)(a) DR-908</td>
<td>Insurance Premium Taxes and Fees Return for Calendar Year 2015 2014</td>
<td>01/15</td>
</tr>
<tr>
<td></td>
<td>(R. __ 01/15)</td>
<td></td>
</tr>
<tr>
<td>(b) DR-908N</td>
<td>Instructions for Preparing Form DR-908 Florida Insurance Premium</td>
<td>01/15</td>
</tr>
<tr>
<td></td>
<td>Taxes and Fees Return (R. __ 01/15)</td>
<td></td>
</tr>
<tr>
<td>(6) DR-350900</td>
<td>2015 2014 Insurance Premium Tax Information for Schedules XII and</td>
<td>01/15</td>
</tr>
<tr>
<td></td>
<td>XIII, DR-908 (R. __ 01/15)</td>
<td></td>
</tr>
</tbody>
</table>
Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., History–New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15,_____.

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04875)
Florida Insurance Premium Installment Payment

1. Premium tax payable
2. Surcharge
   a. commercial policies
      # _______________ x $4
   b. residential policies
      # __________________ x $2
3. Interest
4. Penalty
5. Quarterly statement filing fee

Check here if you made your payment electronically.
Be sure to sign and date reverse side.

Do not write in the space below.

Name
Address
City/St/ZIP

Business Partner Number

Payment Number 1 Tax Year
Due April 15

Florida Code

US Dollars

HD/PM Date: / / DR-907
R. 01/16

Amount due

Cents

Payment Number 2 Tax Year
Due June 15 (Estimate premiums through June 30)

Florida Code

US Dollars

HD/PM Date: / / DR-907
R. 01/16

Amount due

Cents

Payment Number 3 Tax Year
Due October 15

Florida Code

US Dollars

HD/PM Date: / / DR-907
R. 01/16

Amount due

Cents

Check here if you made your payment electronically.
Be sure to sign and date reverse side.

Do not write in the space below.

9100 0 20169999 0016045033 9 3999999999 0000 2

9100 0 20169999 0016045033 9 3999999999 0000 2

9100 0 20169999 0016045033 9 3999999999 0000 2
Complete each line using the line-by-line instructions.

**Line 1** Premium Tax Payable — Enter the amount of installment payment due. See instructions.

**Line 2** Surcharge — Enter the number of commercial policies on Line 2a and multiply by $4.00. Enter the number of residential policies on Line 2b and multiply by $2.00.

**Line 3** Interest — Compute any interest due with this installment payment. Interest is calculated with a floating rate.

**Line 4** Penalty — Compute any penalty due with this installment payment.

**Line 5** Quarterly Statement Filing Fee — Enter your $250 quarterly statement filing fee.

Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation.

**Front of Form:** Verify the personalized information printed on the front of the form. If you are using a blank form, enter your FEIN and Florida Code in the spaces provided and print or type your name and address in the space under payment due date. Check the box if you made your payment electronically.

**Mail form and payment to:**
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE STREET
TALLAHASSEE FL 32399-0150

**Rule 12B-8.003**
Florida Administrative Code
Effective 01/16
When is the installment payment due and payable? Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

What are the installment payments based on? Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908. Because of the complexities of computing the standard 90 percent installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent of the tax due in the preceding year for each installment payment. If each installment is 27 percent of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the scholarship funding credit earned with contributions made on or after July 1.

Penalty for Underpayment/Late Filing of Insurance Premium Tax Installment Payments: Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return. Interest for Underpayment/Late Filing of Insurance Premium Tax Installment Payments: Interest accrues when a taxpayer fails to pay any amount due on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes. For current and prior year interest rates, visit our website or contact Taxpayer Services (see “Contact Us”).
## Computation of Insurance Premium Taxes and Fees

1. **Total Premium Tax Due (Schedule I)** ..........................................................

2. **Credits Against the Tax (Schedule III)** ......................................................

3. **Net Premium Tax Due (If Line 1 minus Line 2 equals less than zero, enter zero)** .................................................................................................

4. **State Fire Marshal Regulatory Assessment (Schedule X)** ..........................

5. **Wet Marine and Transportation Tax (Schedule XI)** ......................................

6. **Firefighters' Pension Trust Fund (Schedule XII)** .........................................

7. **Municipal Police Officers' Retirement Trust Fund (Schedule XIII)** ..............

8. **Retaliatory Tax (Schedule XIV)** ...................................................................

9. **Filing Fees (Note: Prepaid limited health service organizations, legal expense insurance corporations, and fraternal benefit societies must report and pay all filing fees to the Office of Insurance Regulation)** ..............................................................

10. **Commercial/Residential Policy Surcharge (Schedule XVI) plus Payment Due from Refund (Schedule XVII)** .................................

11. **Total Tax Due (Sum of Line 3 through Line 10)** ............................................

---

### Payment Coupon 2015 Insurance Premium Taxes and Fees

- **Total amount due from Line 16** .................................................................
- **Overpayment to be Refunded from Line 17** ..............................................
- **FEIN** Enter FEIN if not pre-addressed
- **Business Partner Number**

**Return is due March 1, 2016**
### Less: Installments Paid

Include quarterly statement filing fees and surcharges. See instructions.

1st Quarter  
2nd Quarter  
3rd Quarter  

If amended return: Add amount paid with the original return

Deduct amount refunded with the original return

Total Installment Payments

<table>
<thead>
<tr>
<th>US Dollars</th>
<th>Cents</th>
</tr>
</thead>
</table>

12.

13. Net Tax Due or Overpayment (Line 11 minus Line 12)

14. Penalty (10% Late Penalty)

15. Interest (See instructions)

16. Amount Due With This Return. Enter on payment coupon also.

(Sum of Lines 13, 14, and 15. If less than zero, enter on Line 17)

17. **Overpayment to be Refunded.** Enter on payment coupon also.

---

<table>
<thead>
<tr>
<th>Contact person</th>
<th>Phone number</th>
<th>Fax number</th>
</tr>
</thead>
<tbody>
<tr>
<td>E-mail address</td>
<td>State of domicile</td>
<td>Location of corporate books</td>
</tr>
</tbody>
</table>

---

**All Taxpayers Are Required to Answer Questions A and B Below as Appropriate.**

A. Is the insurer a member of an affiliated group whose parent company made a timely election, which included the insurer, for the alternative salary credit calculation under section (s.) 624.509(5)(a)2, Florida Statutes (F.S.)? (Refer to Schedule IV instructions for more information.)

- [ ] YES
- [ ] NO

B. Did you use the Department’s address database or third party software, where the software company indicated that they used the Department’s address database, when you sourced your premiums to the local taxing jurisdictions reported on Schedule XII and/or Schedule XIII? (Refer to Schedule XII and XIII instructions for more information.)

- [ ] Department’s database
- [ ] Software company’s product where the software company indicated that they used the Department’s address database
- [ ] NO

---

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign here**

- Signature of officer (must be an original signature)
- Date
- Title

**Paid preparers only**

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

---

1. Have you signed your check?
2. Have you signed your return?
3. Have you attached the Florida Business Page of the Annual Statement filed with the Florida Department of Financial Services?

Make check payable and mail to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

For refunds, mail to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440
**SCHEDULE I  COMPUTATION OF INSURANCE PREMIUM TAX**
(Not To Be Used for Wet Marine and Transportation Tax)

*** Include the Florida Business Page of Your Florida Annual Statement ***

<table>
<thead>
<tr>
<th>Types of Insurance</th>
<th>Total Premiums</th>
<th>Tax Rate</th>
<th>Tax Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Property/Casualty/Miscellaneous</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Plus: Additional Taxable Premiums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Less: Excluded Premiums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Total Taxable Premiums</td>
<td></td>
<td>1.75%</td>
<td></td>
</tr>
<tr>
<td>2. Life</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Plus: Additional Taxable Premiums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Less: Excluded Premiums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Total Taxable Premiums</td>
<td></td>
<td>1.75%</td>
<td></td>
</tr>
<tr>
<td>3. Accident and Health</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>a. Plus: Additional Taxable Premiums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. Less: Excluded Premiums</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Total Taxable Premiums</td>
<td></td>
<td>1.75%</td>
<td></td>
</tr>
<tr>
<td>4. Prepaid Limited Health Service Organizations</td>
<td></td>
<td>1.75%</td>
<td></td>
</tr>
<tr>
<td>5. Commercial Self-Insurance Funds</td>
<td></td>
<td>1.60%</td>
<td></td>
</tr>
<tr>
<td>6. Group Self-Insurance Funds</td>
<td></td>
<td>1.60%</td>
<td></td>
</tr>
<tr>
<td>7. Medical Malpractice Self-Insurance</td>
<td></td>
<td>1.60%</td>
<td></td>
</tr>
<tr>
<td>8. Assessable Mutual Insurers</td>
<td></td>
<td>1.60%</td>
<td></td>
</tr>
<tr>
<td>9. Corporation Not-for-Profit Self-Insurance Funds</td>
<td></td>
<td>1.60%</td>
<td></td>
</tr>
<tr>
<td>10. Public Housing Authorities Self-Insurance Funds</td>
<td></td>
<td>1.60%</td>
<td></td>
</tr>
<tr>
<td>(see instructions)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>11. Annuity Premiums (Schedule II, Line 3)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Total Premium Tax Due (Add Lines 1c, 2c, 3c, and 4 through 11. Enter here and on Page 1, Line 1)*</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* If zero or less, enter -0-

**SCHEDULE II  ANNUITY CONSIDERATION PREMIUMS**

<table>
<thead>
<tr>
<th>Types of Insurance</th>
<th>Total Premiums</th>
<th>Tax Rate</th>
<th>Tax Due</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Annuity Premiums</td>
<td></td>
<td>1.00%</td>
<td></td>
</tr>
<tr>
<td>2. Premium Tax Savings Derived and Credited to the “Holders” (If none, enter zero “0”)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3. Total Annuity Premiums Due (Line 1 minus Line 2. Enter here and on Schedule I, Line 11)*</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

* If zero or less, enter -0-

**SCHEDULE III  CREDITS AGAINST THE PREMIUM TAX**

<table>
<thead>
<tr>
<th>Types of Insurance</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Workers’ Compensation Administrative Assessment Credit (Schedule VI, Line 4)</td>
<td></td>
</tr>
<tr>
<td>2. Firefighters’ Pension Trust Fund Credit (Schedule XII- B, Line 3, minus credit used Schedule XI, Line 6)</td>
<td></td>
</tr>
<tr>
<td>3. Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)</td>
<td></td>
</tr>
<tr>
<td>4. Eligible Corporate Income Tax Credit (Schedule V, Line 11)</td>
<td></td>
</tr>
<tr>
<td>5. Salary Tax Credit (Schedule V, Line 12 plus Schedule V, Line 13)</td>
<td></td>
</tr>
<tr>
<td>6. Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)</td>
<td></td>
</tr>
<tr>
<td>7. Community Contribution Credit (Total credits approved under s. 624.5105, F.S., minus credit used Schedule XI, Line 8) (Enter here and include on Schedule XIV, Line 12, Column A)</td>
<td></td>
</tr>
<tr>
<td>8. Certified Capital Company (CAPCO) Credit (Enter here and include on Schedule XIV, Line 12, Column A) (Enter here and include on Schedule XIV, Line 12, Column A)</td>
<td></td>
</tr>
<tr>
<td>9. Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)</td>
<td></td>
</tr>
<tr>
<td>10. Credit for Contributions to Nonprofit Scholarship Funding Organizations (Schedule V, Line 14), (Enter here and include on Schedule XIV, Line 12, Column A)</td>
<td></td>
</tr>
<tr>
<td>11. New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)</td>
<td></td>
</tr>
<tr>
<td>12. Total Credits (Sum of Line 1 through Line 11. Enter here and on Page 1, Line 2)</td>
<td></td>
</tr>
</tbody>
</table>
### SCHEDULE IV  
#### COMPUTATION OF SALARY CREDIT

*** Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit ***

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Total Premium Tax Due (Schedule I, Line 12)</td>
</tr>
<tr>
<td>2.</td>
<td>Less: Firefighters’ Pension Trust Fund Credit (Schedule XII - B, Line 3)</td>
</tr>
<tr>
<td>3.</td>
<td>Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3)</td>
</tr>
<tr>
<td>4.</td>
<td>Corporate Income Tax Paid (Florida Form F-1120, Line 13)</td>
</tr>
<tr>
<td>5.</td>
<td>Total (Line 1 minus Line 2 through Line 4)*</td>
</tr>
<tr>
<td>6.</td>
<td>Eligible Florida Salaries (See Instructions)</td>
</tr>
<tr>
<td>7.</td>
<td>Multiply Line 6 by .15</td>
</tr>
<tr>
<td>8.</td>
<td>Salary Credit - (Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4)*</td>
</tr>
</tbody>
</table>

* If zero or less, enter -0-

### SCHEDULE V  
#### CORPORATE INCOME, SALARY AND SFO CREDIT LIMITATION

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Total Corporate Income Tax Paid  (Florida Form F-1120, Line 13)**</td>
</tr>
<tr>
<td>2.</td>
<td>Less: Corporate Income Tax Credit Taken against Wet Marine and Transportation Insurance Tax (Schedule XI, Line 5)</td>
</tr>
<tr>
<td>3.</td>
<td>Eligible Net Corporate Income Tax (Line 1 minus Line 2)</td>
</tr>
<tr>
<td>4.</td>
<td>Salary Credit (Schedule IV, Line 8)</td>
</tr>
<tr>
<td>5.</td>
<td>Total Premium Tax Due (Schedule I, Line 12)</td>
</tr>
<tr>
<td>6.</td>
<td>Less: Workers’ Compensation Administrative Assessment Credit (Schedule VI, Line 4)</td>
</tr>
<tr>
<td>7.</td>
<td>Firefighters’ Pension Trust Fund Credit (Schedule XII - B, Line 3)</td>
</tr>
<tr>
<td>8.</td>
<td>Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3)</td>
</tr>
<tr>
<td>9.</td>
<td>Premium Tax Due After Deductions (Line 5 minus Lines 6 through 8)</td>
</tr>
<tr>
<td>10.</td>
<td>Corporate Income Tax and Salary Credit Limitation (Multiply Line 9 by .65)</td>
</tr>
<tr>
<td>11.</td>
<td>Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)*</td>
</tr>
<tr>
<td>12.</td>
<td>Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2, F.S., applies (see instructions).</td>
</tr>
<tr>
<td>13.</td>
<td>Transfer of Enterprise Zone Excess Salary Credit from Affiliate (This line cannot exceed Line 10 minus Lines 11 and 12. Include attachment per instructions.)</td>
</tr>
<tr>
<td>14.</td>
<td>Credit for Contributions to Nonprofit Scholarship Funding Organizations [Enter the lesser of your 2015 eligible contributions plus approved carry forwards or the result of (Schedule V, Line 9 less Lines 11, 12, and 13) here and on Schedule III, Line 10.] Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.</td>
</tr>
</tbody>
</table>

* If zero or less, enter -0-

** If you filed on a consolidated basis for corporate income tax, you MUST include a schedule showing how the credit is claimed by each subsidiary.
### SCHEDULE VI  WORKERS' COMPENSATION ADMINISTRATIVE ASSESSMENT CREDIT LIMITATION

*** Include Your Florida Carrier and Self Insurance Fund Quarterly Premium Reports if Claiming this Credit***

1. Workers' Compensation Premiums Written (Annual Statement - Florida Business, Line 16)*

2. Multiply Line 1 by .0175 (Self Insurers multiply by .016)

3. Administrative Assessments Paid to Workers' Compensation Trust Fund (Florida Carrier and Self Insurance Fund Quarterly Premium Reports must be attached)
   - First Quarter Assessment
   - Second Quarter Assessment
   - Third Quarter Assessment
   - Fourth Quarter Assessment

   Total Administrative Assessments Paid*

4. Workers' Compensation Administrative Assessment Credit
   - Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1)*

* If zero or less, enter -0-

### SCHEDULE VII  FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION CREDIT (FLAHIGA)

*** Be Sure To Include Your FLAHIGA Certificates of Contribution if Claiming this Credit ***

<table>
<thead>
<tr>
<th>Year</th>
<th>Total Class B and C Assessments Paid</th>
<th>- Refunds</th>
<th>= Total Assessments Paid</th>
<th>x Rate</th>
<th>= Credit Amount</th>
<th>Year</th>
</tr>
</thead>
<tbody>
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<td></td>
<td>2014</td>
<td></td>
</tr>
</tbody>
</table>

1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 6)**

* In 2002, refunds were issued by FLAHIGA from the 1995 and 1998 assessments. These refunds must be subtracted from the original assessments to properly calculate the amount of FLAHIGA credit.

** If zero or less, enter -0-
SCHEDULE X  
STATE FIRE MARSHAL REGULATORY ASSESSMENT TAX/SURCHARGE

<table>
<thead>
<tr>
<th>Types of Fire Premiums</th>
<th>Total Premiums</th>
<th>Fire Percentage</th>
<th>Taxable Premiums</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Fire - Residential</td>
<td></td>
<td>93%</td>
<td></td>
</tr>
<tr>
<td>2. *Fire - Commercial</td>
<td>*</td>
<td>93%</td>
<td></td>
</tr>
<tr>
<td>3. *Commercial Multiple Peril (1)</td>
<td>*</td>
<td>15%</td>
<td></td>
</tr>
<tr>
<td>4. *Commercial Multiple Peril – Rental Condo Units (1)</td>
<td>*</td>
<td>25%</td>
<td></td>
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<tr>
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<td>15. State Fire Marshal Tax Due (Multiply Line 14 by .01) (2)</td>
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<td>16. *Additional Premiums Subject to Surcharge (See Instructions)</td>
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<td>17. *Total Premiums Subject to Surcharge (See Instructions)</td>
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<td>19. Total State Fire Marshal Tax Due Plus Total Surcharge Due (Line 15 plus Line 18) (Enter here and on Page 1, Line 4)</td>
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(1) Report the combined total for both the “non-liability” and “liability” portions.
(2) If zero or less, enter -0-

SCHEDULE XI  
WET MARINE AND TRANSPORTATION TAX

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<td>7. Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3)</td>
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<td>8. Community Contribution Credit (Total credits approved under s. 624.5105, F.S.)</td>
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<td>9. Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)</td>
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* If zero or less, enter -0-
### SCHEDULE XII - A
**FIREFIGHTERS’ PENSION TRUST FUND**

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**Subtotal**
In addition to completing Schedule XII, you must answer Question B on Page 2.

Subtotal from Page 7....................1. 

Subtotal from Page 8....................2. 

Total Tax .........................3.  
[Line 1 plus Line 2 times 1.85% (.0185). Enter here and on Page 1, Line 6] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.
## SCHEDULE XIII - A  MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND

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**Subtotal**
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In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 ...................... 1. 

Subtotal from Page 10 .................... 2. 

Total Tax .................................. 3. 

[Line 1 plus Line 2 times .85% (.0085). Enter here and on Page 1, Line 7] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.
**SCHEDULE XIV**

**RETAILIATORY TAX COMPUTATION**

<table>
<thead>
<tr>
<th></th>
<th>Column A State of Florida*</th>
<th>Column B State of Incorporation*</th>
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<tbody>
<tr>
<td>1.</td>
<td>Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)</td>
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<tr>
<td>2.</td>
<td>80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)</td>
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<tr>
<td>3.</td>
<td>Total Corporate Income Tax (See note below)</td>
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<td>4.</td>
<td>Enterprise Zone Portion of 20% of Salary Credit Taken (See instructions)</td>
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<td>5.</td>
<td>Firefighters’ Pension Trust Fund</td>
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<td>6.</td>
<td>Municipal Police Officers’ Retirement Trust Fund</td>
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<td>7.</td>
<td>Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)</td>
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<tr>
<td>8.</td>
<td>Fire Marshal Taxes</td>
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<tr>
<td>9.</td>
<td>Annual and Quarterly Statement Filing Fees</td>
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<tr>
<td>10.</td>
<td>Annual License Tax and Certificate of Authority</td>
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<tr>
<td>11.</td>
<td>Agents’ Fees</td>
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<td>12.</td>
<td>Other Taxes and Fees (Include Schedule)</td>
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<td>13.</td>
<td>Workers’ Compensation Credit</td>
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<td>14.</td>
<td>Total (Sum of Lines 1 through Line 13)</td>
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<tr>
<td>15.</td>
<td>Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]*</td>
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</table>

**NOTE:** Compute Column B using the state of incorporation’s tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.

* If zero or less, enter -0-

**SCHEDULE XV**

**NOT USED**

**SCHEDULE XVI**

**SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES**

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<th>Surcharge Due</th>
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<td>A. Commercial</td>
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<td>X $ 4.00</td>
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<tr>
<td>B. Residential</td>
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<td>X $ 2.00</td>
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Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII.

* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

**SCHEDULE XVII**

**PAYMENT DUE FROM FLORIDA LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND**

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. See instructions.
Instructions For Preparing Form DR-908
Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2015

General Instructions

Part One

Taxpayers Required to File Form DR-908
Under Chapter 624, Florida Statutes (F.S.), every authorized domestic, foreign, and alien insurer engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or annuity in Florida shall annually remit a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations issued in the State of Florida. Additionally, every authorized domestic, foreign, and alien insurer shall report its gross underwriting profit on wet marine and transportation insurance, as defined in section (s.) 624.607(2), F.S., written in the State of Florida during the preceding calendar year. In addition to the premium/underwriting profit taxes imposed under Chapter 624, F.S., an excise tax is levied by each municipality or special fire control district described and classified in ss. 175.041 and 185.03, F.S., on every authorized insurer engaged in the business of property insurance and casualty insurance, respectively, in the State of Florida. Every domestic, foreign, and alien insurer authorized to engage in the business of fire insurance in the State of Florida shall be subject to a regulatory assessment on policies of fire insurance issued and insuring property in the State of Florida.

The premium/underwriting profit taxes, excise taxes, and regulatory assessment must be reported and filed on Form DR-908. Form DR-908 should NOT be filed for each Florida location of an insurer unless the location has its own Federal Employer Identification Number (FEIN). If you need additional assistance in completing Form DR-908, please call 800-352-3671.

When and Where to File Form DR-908
Form DR-908 is due on or before March 1 each year. Mail your completed Form DR-908 and payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

If there is an overpayment to be refunded (Line 17), mail your completed Form DR-908 to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

A return will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely filed if it is postmarked the next business day.

Taxable Year
The taxable year for the Insurance Premium Taxes and Fees Return (Form DR-908) is based on a calendar year ending December 31.

Payment of Tax
The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

Electronic Filing
You are able to file and pay insurance premium tax electronically using the Department’s secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters’ Pension Trust Fund, and Schedule XIII, Municipal Police Officers’ Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid $20,000 or more in tax during the State of Florida’s prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 800-352-3671. Please visit our website at www.myflorida.com/dor for more information.

Important: Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for each account.

Attachments and Statements
A copy of the Florida Business Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you are claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 (formerly UCT-6) for each quarter of credit claimed and a copy of Form RTS-71 (formerly UCS-71) if applicable. If you electronically file Forms RT-6 (Employer’s Quarterly Report) and RTS-71 (Quarterly Concurrent Employment Report), you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee’s gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. Department of Financial Services’ Carrier and Self Insurance Fund Quarterly Premium Reports must be attached if you wrote workers’ compensation insurance. (Forms RT-6 and RTS-71 are incorporated by reference in Department of Economic Opportunity Rule 73B-10.037, Florida Administrative Code.)

Several credits, in addition to the salary tax credit and workers’ compensation administrative assessment credit, require certifications and/or other documents to be attached to Form DR-908 in order to claim that particular credit (see Part Two, “Specific Instructions”).

For any insurer required to compute retaliatory tax, a copy of the state of incorporation’s Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.
Signature and Verification
All returns must bear the original signature of an authorized officer or fiduciary. Faxed copies, rubber stamps, or photocopies of signatures are not considered original signatures.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), if applicable, and
- Preparer tax identification number (PTIN).

Account Changes
If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to www.myflorida.com/dor, select “Information for Businesses and Employers”, then select “Change address or account status.”

To Amend a Return
Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the “Amended Return” box on Form DR-908 and list the reason(s) for amending the return. All amended returns must bear an original signature as described above.

Declaration of Estimated Tax
Taxpayers are required to make quarterly installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax quarterly installments electronically using the Department’s secure website.

When is the installment payment due and payable?
Instalments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

What are the installment payments based on?
Instalments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908. Because of the complexities of computing the standard 90 percent installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent of the tax due in the preceding year for each installment payment. If each installment is 27 percent of the amount of the annual tax reported on the preceding year’s Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the scholarship funding credit earned with contributions made during the current year.

Where to Mail Your Form DR-907 and Payment:
Mail your completed Form DR-907 and payment to:
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0112

Penalty
Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10 percent on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

Interest
Interest accrues when a taxpayer fails to pay any amount due or any portion thereof, on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior year interest rates, visit our website or contact Taxpayer Services (see “Contact Us”).

Contact Us:
Information, forms and tutorials are available on our website at: www.myflorida.com/dor.

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

For written replies to tax questions, write:
Taxpayer Services MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Get the Latest Tax Information
Subscribe to our tax publications to receive due date reminders or an email:
- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

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

General Information Questions
Your name, address, FEIN, and Florida code must be entered on the return and payment coupon. Check the appropriate box: “Original”, “Amended”, or “Final.” List the reason(s) for amending the return. If you check the “Final Return” box, include a reason and attach appropriate documentation.

Provide your state of domicile, the location of your corporate books, and the phone number, fax number, e-mail address, and name of the individual to be contacted if the Department requires additional information.

Chapter 624, F.S., provides that a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees, policy fees, and gross deposits received from subscribers to reciprocal or interinsurance agreements, annuity premiums, or considerations, and the gross underwriting profit on wet marine and transportation insurance be paid to the Department of Revenue for the following:
a) Life and health insurance policies covering persons resident in the State of Florida and all other types of policies and contracts (except annuity policies or contracts) covering property, subjects, or risks located, resident, or to be performed in the State of Florida, omitting premiums on reinsurance assumed and deducting return premiums or assessments. No deductions shall be allowed for reinsurance ceded to other insurers, for monies paid upon surrender of policies or certificates for cash surrender value, for discounts or refunds for direct or prompt payment of premiums or assessments, for dividends of any nature or amount paid and credited or allowed to holders of insurance policies, certificates, or surety, indemnity, reciprocal, or interinsurance contracts or agreements.

b) Gross receipts on annuity policies or contracts paid by holders in the State of Florida. The premium tax authorized by s. 624.509(1)(b), F.S., shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to annuity holders.

c) Gross underwriting profit on wet marine and transportation insurance written in the State of Florida. Such gross underwriting profit shall be ascertained by deducting from the net premiums (gross premiums less all return premiums and premiums for reinsurance) the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during such calendar year under such contracts.

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**Computation of Insurance Premium Taxes and Fees Line-By-Line Instructions**

**Line 1. Total Premium Tax Due**
Compute your total premium tax due from Schedule I on the basis of the applicable tax rates imposed by or subject to s. 624.509(1) and (2), F.S.

This calculation does not include wet marine and transportation tax. (See Line 5 and Schedule XI instructions.) Enter the total from Schedule I, Line 12.

**Line 2. Credits Against the Tax**
Enter the total credits against the tax from Line 12, Schedule III. However, in no event shall the total credits against the tax entered here exceed the total tax due.

**Line 3. Net Premium Tax Due**
Subtract Line 2 from Line 1 to arrive at net premium tax due. This line cannot be less than zero.

**Line 4. State Fire Marshal Regulatory Assessment and Surcharge on Commercial Properties**
Compute your regulatory assessment under the provisions of s. 624.515, F.S., using Schedule X. Compute the amount due for the surcharge under the provisions of s. 624.515(2), F.S., using Schedule X. Enter the total from Schedule X.

**Line 5. Wet Marine and Transportation Tax**
Compute the tax imposed by s. 624.510(1), F.S., on wet marine and transportation insurance using Schedule XI and enter the total.

**Lines 6 and 7. Firefighters’ and Municipal Police Officers’ Retirement Trust Funds**
Compute the total excise tax due imposed under ss. 175.101 and 185.08, F.S., for the Firefighters’ Pension Trust Fund and the Municipal Police Officers’ Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

**Line 8. Retaliatory Tax**
Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation’s Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

**Line 9. Filing Fees**
Per s. 624.501(4), F.S., a $250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be $1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.

**Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund**
Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

**Line 11. Total Tax Due**
Enter the total of Lines 3 through 10 on Line 11 as total tax due.

**Line 12. Installment Payments**
Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest. If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return.

**Line 13. Net Tax Due or Overpayment**
Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment.

**Lines 14 and 15. Penalty and Interest**
If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installation payments, penalty and interest should be computed and included on these lines.

A penalty of ten (10) percent is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit our website or contact Taxpayer Services (see “Contact Us” on Page 2).

**Line 16. Amount Due With This Return**
Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

**Line 17. Amount of Overpayment to be Refunded**
Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.
The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11 percent. For current and prior year interest rates, visit our website or contact Taxpayer Services (see “Contact Us” on Page 2).

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

### Schedule I
Computation of Insurance Premium Tax

<table>
<thead>
<tr>
<th>Line 1. Property/Casualty/Miscellaneous</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.</td>
</tr>
<tr>
<td>a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.</td>
</tr>
<tr>
<td>b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct premiums written are: Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under s. 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; free premiums (uncollected premiums from policies where insurance coverage was provided without being paid by policyholder - net of subsequent collected amounts); federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums.</td>
</tr>
<tr>
<td>c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for property/casualty and miscellaneous policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the “Tax Due” column.</td>
</tr>
</tbody>
</table>

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

### Line 2. Life
Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

| a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees. |
| b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. |
| c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for life policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the “Tax Due” column. |

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

### Line 3. Accident and Health
Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

| a) Additional Taxable Premiums – Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees. |
| b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct premiums written are: federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums. |
| c) Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for accident and health policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75 percent (.0175). Enter this figure in the “Tax Due” column. |

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

### Line 4. Prepaid Limited Health Service Organizations
Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75 percent. Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75 percent (.0175). Enter the result in the “Tax Due” column.

* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

### Line 5. Commercial Self-Insurance Funds
Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6 percent. Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the “Tax Due” column.

### Line 6. Group Self-Insurance Funds
Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6 percent. Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the “Tax Due” column.
Line 7. Medical Malpractice Self-Insurance
Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6 percent. Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the “Tax Due” column.

Line 8. Assessable Mutual Insurers
Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6 percent. Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the “Tax Due” column.

Line 9. Corporation Not-for-Profit Self-Insurance Funds
Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6 percent. Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the “Tax Due” column.

Line 10. Public Housing Authorities Self-Insurance Funds
Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6 percent under s. 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.016). Enter the result in the “Tax Due” column.

Line 11. Annuity Premiums
Enter the total from Schedule II, Line 3 in the “Tax Due” column on Line 10.

Line 12. Total Premium Tax Due
Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

Schedule II
Annuity Consideration Premiums

Line 1. Total Annuity Premiums
Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1 percent (.01), and enter the tax due in the corresponding column.

This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.

Line 2. Tax Savings Credited to Annuity Holders
Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term “holders” includes employers contributing to an employee’s pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

Line 3. Total Annuity Premiums Due
Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

Schedule III
Credits Against The Premium Tax

Line 1. Workers’ Compensation Administrative Assessment Credit
Enter the amount from Schedule VI, Line 4.

Line 2. Firefighters’ Pension Trust Fund Credit
Enter the amount from Schedule XII - B, Line 3 minus any Firefighters’ Pension Trust Fund credit used on Schedule XI, Line 6.

Line 3. Municipal Police Officers’ Retirement Trust Fund Credit
Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers’ Retirement Trust Fund credit used on Schedule XI, Line 7.

Line 4. Eligible Corporate Income Tax Credit
Enter the amount from Schedule V, Line 11.

Line 5. Salary Tax Credit
Enter the amount from Schedule V, Line 12 plus Schedule V, Line 13.

Line 6. Florida Life and Health Insurance Guaranty Association Credit
Enter the amount from Schedule VII, Line 1.

Line 7. Community Contribution Credit
Enter the amount of Community Contribution Credit approved for the tax year under s. 624.5105, F.S., less any Community Contribution Credit taken against the Wet Marine and Transportation Tax from Schedule XI, Line 8.

A copy of the approval letter must be attached to the Form DR-908 on which the credit is claimed. Any Community Contribution Credit not used in any single year may be carried forward for a period not to exceed five (5) years. If credit carryovers are used, attach a schedule reconciling all carryovers.

Line 8. Certified Capital Company (CAPCO) Credit
Only carried forward amounts can be claimed after 2009. The certified investor shall be allowed to use no more than 10 percent (.10) of the vested premium tax credit, including any carry forward credits, per year. Any CAPCO Credit not used by the certified investor in any single year may be carried forward and applied against the premium tax liabilities of such investor for subsequent calendar years until such carry forward amount is used. Attach a schedule reconciling all credit carryovers, transfers, and sales. If credit carryovers are used or any part of the credit is transferred, purchased, or sold under the provision of s. 288.99, F.S. (2010), attach a schedule reconciling all transfers, purchases, sales, or carryovers. For transfers, list the company name and FEIN of the certified investor and the transferee(s). For sales, list the company name and FEIN of the certified investor, the purchaser(s), and the seller(s).
Line 9. Capital Investment Tax Credit
Enter the amount of the Capital Investment Tax Credit approved for the tax year.

Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying project, as defined in s. 220.191(1)(g)1. & 2., F.S. Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying project’s Florida premium tax liability for the year must also be attached to be able to claim this credit. This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying project. Insurers may apply for this credit with Enterprise Florida, Inc. at 850-298-6620.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the insurance premium tax.

Line 10. Credit for Contributions to Nonprofit Scholarship Funding Organizations
Enter the amount from Schedule V, Line 14.

Line 11. New Markets Tax Credit
Per s. 288.9916, F.S., a credit is available for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. Attach a copy of the credit certification. You may carry forward any unused credit for a period not to exceed five (5) years.

Line 12. Total Credits
Enter the total of Lines 1 through 11 on Line 12. The total from Line 12 is then entered on Page 1, Line 2 of the return.

Schedule IV
Computation of Salary Credit

In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15 percent (.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term “salaries” does not include amounts paid as commissions. The term “employees” does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except “adjusters,” “managing general agents,” and “service representatives,” as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

• Those employees must be located or based in Florida.
• The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on July 30, 2002 may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b), F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters’ Pension Trust Fund Credit, the Municipal Police Officers’ Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election on or before August 1, 2005, for the alternative salary credit calculation under s. 624.509(5)(a), F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. Insurers who are covered by an election under s. 624.509(5)(a), F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group’s eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election. The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush’s veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

To the extent that the salary tax credit is limited by the 65 percent limitation, the excess of the salary tax credit that was available and exceeded the 65 percent limitation may be transferred to any insurer that is a member of that insurer’s affiliated group if such excess salary credit is related to salaries and wages of employees whose place of employment is located within an enterprise zone created pursuant to Chapter 290, F.S. The amount of such excess credits to be transferred shall be calculated by multiplying the amount of such excess credits by a fraction, the numerator of which is the sum of the salaries of employees qualifying for the salary...
tax credit for calendar year 2015, whose place of employment is in an enterprise zone, and the denominator is the sum of the salaries qualifying for the salary tax credit for calendar year 2015. The amount of such excess salary tax credit transferred to all affiliates may not exceed 25 percent of such excess salary tax credits.

- Any such transferred credits shall be subject to the same provisions and limitations set forth in part IV of Chapter 624, F.S.

An affiliated group of corporations that participate in a concurrent common paymaster arrangement as defined in s. 443.1216, F.S., is not eligible to use this provision. If an insurer is claiming a transferred salary tax credit under s. 624.509(6), F.S., attach to the return a calculation of the portion of the affiliate’s (transferor’s) excess salary credit related to employees whose place of employment is located in an enterprise zone, the affiliate’s excess credit is being transferred to, and the name and federal identification of each entity.

Insurers claiming this credit must attach a copy of their quarterly Form RT-6 (formerly UCT-6) to their annual premium tax return, Form DR-908. Form RTS-71 (formerly UCS-71) must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees’ wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee’s gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.

**Line 1. Total Premium Tax Due**

Enter the total from Schedule I, Line 12.

**Lines 2 and 3. Firefighters’ and Municipal Police Officers’ Retirement Fund Credits**

Enter the total taxes computed from Schedules XII-B and XIII-B, respectively, onto Lines 2 and 3 respectively.

**Line 4. Corporate Income Tax Paid**

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2015. The credit granted for corporate income tax is available for the annual period in which such tax payments are made. Payments of estimated income tax under Chapter 220, F.S., shall be deemed paid either at the time the insurer actually files its annual returns under Chapter 220, F.S., or at the time such returns are required to be filed, whichever occurs first.

If a consolidated corporate income tax return is filed, enter the insurance company’s pro rata share of the consolidated income tax paid. Each company in the affiliated group with positive income is allocated a share of the income tax paid. An insurance company with positive income is allocated part of the consolidated income tax paid based on its positive Florida income after additions and subtractions (before apportionment) over the total income of all companies within the affiliated group with positive Florida income after additions and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliated group to the members of the group with positive income. For example, Company A ($100,000 positive income after Florida additions and subtractions and before apportionment), Company B ($100,000 positive income after Florida additions and subtractions and before apportionment), and Company C ($50,000 loss after Florida additions and subtractions and before apportionment) filed a Florida consolidated corporate income tax return and paid $5,000 in tax. Company C is not allocated any of the consolidated corporate income tax paid because it did not have any positive income. Company A is allocated $2,500 ($100,000 / $200,000 X $5,000). Company B is allocated $2,500 ($100,000 / $200,000 X $5,000).

**Line 5. Total (Net Tax)**

Subtract Lines 2 through 4 from Line 1 and enter the difference. This is the net tax figure to be used for comparison purposes. If zero or less, enter -0-.

**Line 6. Eligible Florida Salaries**

Enter the total eligible Florida salaries. The insurer claiming the credit must be the employer of the claimed employees and must have satisfied the filing requirements of Chapter 73B-10, Florida Administrative Code (F.A.C.).

If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., enter the allocated amount of the affiliated group’s eligible salaries to the individual entity on Line 6.

**Line 7. Computation of Credit**

Multiply the total eligible Florida salaries from Line 6 by 15 percent (.15). Enter the result.

**Line 8. Salary Credit (Available)**

Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

**Schedule V**

**Corporate Income, Salary and SFO Credit Limitation**

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15 percent (.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65 percent (.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters’ and Municipal Police Officers’ Retirement Trust Funds, and for the Workers’ Compensation Assessment.
Line 1. Total Corporate Income Tax Paid
Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation’s share of the consolidated income tax paid must be computed. A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return. The individual credits claimed cannot exceed the total corporate income tax paid on the consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax
Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

Line 3. Eligible Net Corporate Income Tax
Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

Line 4. Salary Credit
Enter the salary credit computed on Schedule IV, Line 8.

Line 5. Total Premium Tax Due
Enter the total premium tax due from Schedule I, Line 12.

Line 6. Workers’ Compensation Administrative Assessment Credit
Enter the credit computed on Schedule VI, Line 4.

Lines 7 and 8. Firefighters’ and Municipal Police Officers’ Retirement Trust Fund Credit
Enter the total excise taxes paid from Schedules XII-B and XIII-B onto Lines 7 and 8, respectively.

Line 9. Premium Tax Due After Deductions
Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

Line 10. Limitation of 65 Percent
Multiply Line 9 by 65 percent (.65) and enter the result.

Line 11. Eligible Corporate Income Tax
Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

Line 12. Salary Tax Credit
Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

Line 13. Transfer of Enterprise Zone Excess Salary Credit from Affiliate
Enter the amount of Enterprise Zone excess salary credit transferred from a member of this taxpayer’s affiliated group to the taxpayer. The amount of such excess credits to be transferred shall be calculated by multiplying the amount of such excess credits by a fraction, the numerator of which is the sum of the salaries of employees qualifying for the salary tax credit for calendar year 2015, whose place of employment is in an enterprise zone, and the denominator is the sum of the salaries qualifying for the salary tax credit for the calendar year 2015. The amount of such excess salary tax credit transferred to all affiliates may not exceed 25 percent of such excess salary tax credits. An affiliated group of corporations that participate in a concurrent common paymaster arrangement as defined in s. 443.1216, F.S., is not eligible to use this provision. This line cannot exceed Line 10 minus Lines 11 and 12. Attach a calculation of the portion of the affiliate’s (transferor’s) excess salary credit related to employees whose place of employment is located in an enterprise zone, the affiliates the excess credit is being transferred to, and the name and federal identification of each entity.

Line 14. Credit for Contributions to Nonprofit Scholarship Funding Organizations
A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations (SFO). Section 624.51055, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible SFO as provided in s. 1002.395, F.S., against any net tax due for a taxable year under s. 624.509(1), F.S. However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

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

To learn more about this credit or to submit your application, for an allocation of credit, go to the Department’s website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the taxpayer may apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus approved carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2015 calendar year, or the result of (Schedule V, Line 9 less Schedule V, Lines 11, 12, and 13).

Attach a copy of the certificate of contribution from each nonprofit scholarship funding organization to your Insurance Premium Taxes and Fees Return (Form DR-908).

Schedule VI
Workers’ Compensation Administrative Assessment Credit Limitation

Line 1. Premiums Written
Enter the total workers’ compensation premiums written from the Florida Business Page from the Florida Annual Statement filed with the State of Florida. If zero or less, enter -0-.

Line 2. Tax Rate of 1.75 Percent
Multiply the total workers’ compensation premiums written by the tax rate of 1.75 percent (.0175), or 1.6 percent (.016) for self-insurers.
Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund
The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

3a - d. Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. Copies of Department of Financial Services' Carrier and Self Insurance Fund Quarterly Premium Reports must be attached. If total assessments paid are zero or less, enter -0-.

Line 4. Workers' Compensation Administrative Assessment Credit
Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

Schedule VII
Florida Life and Health Insurance Guaranty Association (FLAHIGA) Credit
Under s. 631.72, F.S., a member insurer of FLAHIGA may take credit against its premium or income tax liabilities any assessments for each year following the year in which the assessment was paid. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its premium or corporate income tax liability for the year it ceases doing business. Uncredited assessments cannot be transferred to another entity. Attach a copy of the Assessment Levy and a copy of the certificate of contribution for each assessment claimed as a credit. Enter the amounts of Class B and C assessments paid and the refunds received for each year and then total. Multiply the total assessments paid by the applicable rate for each year.

Line 1. Total FLAHIGA Credit
Enter the total credit amount here and on Schedule III, Line 6. If zero or less, enter -0-.

Schedules VIII and IX
Not Used

Schedule X
State Fire Marshal Regulatory Assessment Tax/Surcharge
A regulatory assessment of 1 percent (.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a .1 percent (.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (s. 624.515, F.S.)

Total Premiums
The amount of premiums to be entered in Schedule X in the column titled, “Total Premiums”, is:

1. The Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums) which are reported on the Florida Business Page of the Florida Annual Statement;
2. Plus additional taxable premiums (some examples of additional taxable premiums are finance and service charges, and managing agent fees);
3. Less excluded premiums (some examples of excludable premiums are any premiums that are federally preempted from state taxation and free premiums [uncollected premiums from policies where insurance coverage was provided without being paid by a policyholder – net of subsequent collected amounts]).

Be sure to include a reconciliation of Florida premiums on the Annual Statement to the amount in the “Total Premiums” column.

Attach a copy of the Florida Business Page from the Annual Statement filed with Florida to Form DR-908.

Types of Fire Premiums
“Fire insurance” means the insurance of structures or other property, including real and tangible property, at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.

“Allied lines” means the insurance of structures or other property against loss or damage to such structures or other properties from the risks of tornado, windstorm, hail, sprinkler or water damage, explosion, riot or civil commotion, flood, rain, and damage from aircraft or vehicle.

Lines 1 through 13. Enter the amounts of premiums written for the types of policies listed. Multiply the total premiums by the percentage applicable to the peril of fire (Fire Percentage). Please see Lines 3 and 4 for commercial multiple peril policies to facilitate proper reporting using the correct fire percentage on commercial multiple peril policy premiums for rental condo units. For Crop on Line 6, combine the premiums for multiple peril crop and private crop.

Note: When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate without exception a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer’s return when a fire percentage used is less than the percentage listed.

Line 14. Total Taxable Premiums
Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

Line 15. State Fire Marshal Tax Due
Multiply the total on Line 14 by the rate of 1 percent (.01) and enter the result.
Line 16. Additional Premiums Subject to Surcharge
Enter any additional premiums not included in the amounts on the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

Line 17. Total Premiums Subject to Surcharge
Enter the total premiums from the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire, commercial multiple peril, farmowners multiple peril, crop hail, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures commercial property located in this state. If zero or less, enter -0-.

Line 18. Surcharge Due
Multiply the total on Line 17 by the rate of .1 percent (.001) and enter the result.

Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due
Enter the sum of the State Fire Marshal Tax and the Surcharge due here and on Page 1, Line 4 of the return.

Schedule XI
Wet Marine and Transportation Tax

Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of .75 percent (.0075) of the gross underwriting profit.

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.

Line 1. Net Premiums
Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

Line 2. Net Losses Paid
Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

Line 3. Gross Underwriting Profit
Subtract Line 2 from Line 1, and enter the difference. If zero or less, enter -0-.

Line 4. Wet Marine and Transportation Tax
Multiply the total on Line 3 times the rate of .75 percent (.0075) and enter the tax.

Line 5. Corporate Tax Credit
Enter the corporate income tax paid from Florida Form F-1120 (Line 13).

Line 6. Firefighters’ Pension Trust Fund Credit
Enter the amount computed on Schedule XII-B, Line 3.

Line 7. Municipal Police Officers’ Retirement Trust Fund Credit
Enter the amount computed on Schedule XIII-B, Line 3.

Line 8. Community Contribution Credit
Enter the total credits approved under s. 624.5105, F.S., for the tax year.

Line 9. Net Tax Due
Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

Note: This amount cannot be less than zero.

Schedules XII and XIII
Firefighters’ and Municipal Police Officers’ Retirement Trust Funds

Use the physical location of the property when allocating premiums to the appropriate fire control district or municipality. Do not use ZIP codes as a means of identifying the location of the risk, as they do not provide a sufficient level of detail to identify the appropriate city or district and may result in an inaccurate allocation of premiums.

In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2.

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters’ pension trust fund and/or a lawfully established municipal police officers’ retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district.

Regarding the Firefighters’ Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Regarding the Municipal Police Officers’ Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70 percent of such premium shall be used as the basis for the Firefighters’ Pension Trust Fund assessment reported on Schedule XII and 30 percent of such premium shall be used as the basis for the Municipal Police Officers’ Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: home owners’ multiple peril, homeowners’ multiple peril, and commercial multiple peril.
For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, 2015. This must include any business being written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85 percent (.0185) for property policies reported on Schedule XII-B, and by .85 percent (.0085) for casualty policies reported on Schedule XIII-B. Enter the total tax for each excise tax on Line 3 of Schedules XII-B and XIII-B respectively, and on Page 1, Lines 6 and 7 respectively.

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than ten percent for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2015 return and the information you reported last year. If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2014 and 2015 returns.

The Department of Revenue created a database that insurers may use in assigning their premiums and policies to the various participating local taxing jurisdictions. This database is available for free at https://pointmatch.state.fl.us. This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department’s database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

The Department of Revenue; the Department of Financial Services, Office of Insurance Regulation; and the Department of Management Services, Division of Retirement, Municipal Police Officers’ and Firefighters’ Retirement Trust Funds Office, administer the Chapter 175 and 185, F.S., taxes.

* The Department of Financial Services, Office of Insurance Regulation has authority to impose the .5% (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.

* The Department of Management Services, Division of Retirement, Municipal Police Officers’ and Firefighters’ Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.

* The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Sections 175.151 and 185.13, F.S., provide that an insurer’s certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

### Schedule XIV
**Retaliatory Tax Computation**

Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, a copy of the state of incorporation’s Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.

The calculations should be based on the state of incorporation’s tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers’ Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer’s Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

**Note:** New York insurers must amend Form DR-908 if the
computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

**Line 1. Net Premium Tax Due**
The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer’s Florida personnel and property were in the state of incorporation.

**Line 2. 80 Percent of Salary Tax Credit Taken**
Per s. 624.5091(1), F.S., 80 percent of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80 percent of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80 percent of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

**Line 3. Total Corporate Income Tax**
Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated basis, each individual corporation’s share of the consolidated income tax paid must be computed. A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return. If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

**Note:** When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year 2015 calculated by using your Florida business.

**Line 4. Enterprise Zone Portion of 20% of Salary Credit Taken**
A portion of the remaining 20 percent of the salary credit provided by s. 624.509(5), F.S., (salary credit subject to limitations) shall not be taken into consideration. Calculate 20 percent of the Salary Tax Credit (Schedule III, Line 5 times 20 percent) and multiply it by a fraction, the numerator of which is the sum of the salaries qualifying for the salary credit of employees whose place of employment is located in an enterprise zone created pursuant to Chapter 290, F.S., and the denominator of which is the sum of the salaries qualifying for the salary credit. Enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter in Column B, the result of the calculation of 20 percent of the salary credit multiplied by a fraction, the numerator of which is the sum of the salaries qualifying for the salary credit of employees whose place of employment is located in an enterprise zone, or similar type zone from the state of incorporation, and the denominator of which is the sum of the salaries qualifying for the salary credit. The Column B calculation is based on Florida premium volume, Florida personnel, and property.

**Line 5. Firefighters’ Pension Trust Fund**

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

**Line 6. Municipal Police Officers’ Retirement Trust Fund**
Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

**Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)**
Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.

**Calculation:** Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

**The Formula to Calculate the Property Portions of the FIGA Assessment is:**

\[
A \div B \times C
\]

A = Property Insurance Premiums Subject to FIGA Assessment
B = Total Insurance Premiums Subject to FIGA Assessment
C = FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

**Line 8. Fire Marshal Taxes**
Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

**Line 9. Annual and Quarterly Statement Filing Fee**
Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 10. Annual License Tax and Certificate of Authority**
Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 11. Agents’ Fees
Enter the agents’ fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer’s Florida agents, in Column B.

Line 12. Other Taxes and Fees
Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any Certified Capital Company (CAPCO) Credit claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation’s insurance premium tax on this line in Column B.

Any Capital Investment Tax Credit claimed on Schedule III, Line 9, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation’s insurance premium tax on this line in Column B.

Any Community Contribution Tax Credit claimed on Schedule III, Line 7, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation’s insurance premium tax on this line in Column B.

Any Credit for Contributions to Nonprofit Scholarship Funding Organizations claimed on Schedule III, Line 10, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation’s insurance premium tax on this line in Column B.

Any New Markets Tax Credit claimed on Schedule III, Line 11, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation’s insurance premium tax on this line in Column B.

Line 13. Workers’ Compensation Credit
Enter the workers’ compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

Line 14. Total
Enter the sum of Lines 1 through 13 for both Column A and Column B.

Line 15. Retaliatory Tax Due
Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. Do not enter if less than -0-.

**Schedule XV**

Not Used

**Schedule XVI**

Insurance Policy Surcharge

Section 252.372, F.S., imposes a $2 and $4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

The figures used in this schedule are for the entire calendar year and not just the fourth quarter.

Line A. Commercial
For the 2015 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner’s property, and all other policies covering commercial real property in Florida. Multiply by $4 to determine the total amount due for commercial policies for the calendar year.

Line B. Residential
For the 2015 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by $2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.

**Schedule XVII**

Payment Due from Florida Life and Health Insurance Guaranty Association (FLAHIGA) Refund

Subsection 631.72(3), F. S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

Line 1. Total Payment Due from FLAHIGA Refund
Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2015. If no refund was received from FLAHIGA during the tax year, the amount on Schedule XVII, Line 1, should be zero. Add this amount to
the total surcharge from Schedule XVI and enter the result on Page 1, Line 10.

**Example .001 Rate**

ABC Insurance Company paid a $200,000 Class B FLAHIGA assessment in 1995. On its 1997 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of $200 ($200,000 X .001) each year for its 1995 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1995 FLAHIGA assessment, was $1,600 ($200 for 8 years). In 2005 FLAHIGA issued ABC a refund of $40,000 from the 1995 assessment. Per s. 631.72(3) F.S., a $320 payment is due the Department of Revenue in 2005 from that refund ($40,000 X .001 X 8 years). The $320 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1997 through 2004 against its insurance premium tax or corporate income tax for the $40,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of $160,000 to FLAHIGA for its 1995 assessment when computing its FLAHIGA credit.

**Example .05 Rate**

ABC Insurance Company paid a $300,000 Class B FLAHIGA assessment in 1998. On its 1999 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of $15,000 ($300,000 X .05) each year for its 1998 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1998 FLAHIGA assessment, was $90,000 ($15,000 for 6 years). In 2005, FLAHIGA issued ABC a refund of $30,000 from the 1998 assessment. Per s. 631.72(3), F.S., a $9,000 payment is due to the Department of Revenue in 2005 from that refund ($30,000 X .05 X 6 years). The $9,000 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1999 through 2004 against its insurance premium tax or corporate income tax for the $30,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of $270,000 to FLAHIGA for its 1998 assessment when computing its FLAHIGA credit.

From the examples above, the total amount that ABC is required to pay under s. 631.72(3), F.S., to the Department of Revenue in 2005 is:

- $40,000 (1995 FLAHIGA refund) X .001 X 8 years = $320.00
- $30,000 (1998 FLAHIGA refund) X .05 X 6 years = $9,000.00

**Total Due** = $9,320.00

- The amount of payment due from FLAHIGA refunds should be based on the actual FLAHIGA credits taken by the insurer against its insurance premium tax or corporate income tax that were the result of the previous corresponding FLAHIGA assessment(s). If an insurer did not claim a FLAHIGA credit based upon the previous corresponding FLAHIGA assessment(s), no payment is required.

- The amount of the payment due from FLAHIGA refunds is not considered when determining whether the proper installments of tax were paid for the tax year.

- The amount of the payment due from FLAHIGA refunds is not included in the computation of the 27 percent exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.
The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at https://pointmatch.state.fl.us. This database was created pursuant to sections (s.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department’s database.

These statutes provide that insurers who exercise due diligence in using the Department’s database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your 2015 Insurance Premium Taxes and Fees Return (Form DR-908). You should include a written explanation with your return if a significant variance exists between the figures reported on your 2014 and 2015 returns. A significant variance is considered an increase or decrease of greater than 10 percent for any municipality or fire control district.

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as “shift of business” or “business transfers” is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:
- ✔ Report premiums based on the actual physical location of the property.
- ✔ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer’s certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

(Continued on back)

### 2015 Additions, Deletions, and Changes to Schedules XII and XIII

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<td></td>
<td></td>
</tr>
<tr>
<td>050</td>
<td>North Naples Fire Control District</td>
<td>Collier</td>
<td>Fire</td>
</tr>
<tr>
<td></td>
<td>changed to North Collier Fire Control and Rescue District</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the .5% (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.

- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers’ and Firefighters’ Retirement Trust Funds Office:
  - Administers the retirement trust funds.
  - Distributes monies to the local taxing jurisdictions.
  - Notifies the Office of Insurance Regulation when insurers fail to comply.

- The Florida Department of Revenue:
  - Administers the database.
  - Produces, distributes, and processes the insurance premium tax forms.
  - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.
  - Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdictions.

### Types of Premiums subject to Form DR-908 Schedules XII (Firefighters’ Pension Trust Funds) and XIII (Police Officers’ Retirement Trust Funds)

<table>
<thead>
<tr>
<th>Annual Statement Line Number &amp; Line of Business</th>
<th>Premiums Subject to Firefighters’ Pension Trust Fund (DR-908, Schedule XII)</th>
<th>Premiums Subject to Police Officers’ Retirement Trust Fund (DR-908, Schedule XIII)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 Fire</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>2.1 Allied Lines</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>2.3 Federal Flood</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>3 Farmowners multiple peril</td>
<td>YES (70%)</td>
<td>YES (30%)</td>
</tr>
<tr>
<td>4 Homeowners multiple peril</td>
<td>YES (70%)</td>
<td>YES (30%)</td>
</tr>
<tr>
<td>5.1 Commercial multiple peril (non-liability portion)</td>
<td>YES (70%)</td>
<td>YES (30%)</td>
</tr>
<tr>
<td>5.2 Commercial multiple peril (liability portion)</td>
<td>YES (70%)</td>
<td>YES (30%)</td>
</tr>
<tr>
<td>12 Earthquake</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>19.1 Private passenger auto no-fault (personal injury protection)</td>
<td></td>
<td>YES</td>
</tr>
<tr>
<td>19.2 Other private passenger auto liability</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>19.3 Commercial auto no-fault (personal injury protection)</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>19.4 Other commercial auto liability</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>21.1 Private passenger auto physical damage</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>21.2 Commercial auto physical damage</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>22 Aircraft (all perils)</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>23 Fidelity</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>26 Burglary and theft</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.)</td>
<td>YES</td>
<td>YES</td>
</tr>
</tbody>
</table>
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
CREATING RULE 12C-1.0194
AMENDING RULES 12C-1.0196 AND 12C-1.051

SUMMARY OF PROPOSED RULE

New Rule 12C-1.0194, F.A.C. (Corporate Income Tax Credit for Spaceflight Projects), addresses the administration of the spaceflight projects tax credit found in s. 220.194, F.S. The amendments to Rule 12C-1.0196, F.A.C. (Research and Development Tax Credit), bring the rule into compliance with the amendments made to s. 220.196, F.S., by the 2015 Legislature. The amendments to Rule 12C-1.051, F.A.C. (Forms), adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 15 of Chapter 2011-76, Laws of Florida (L.O.F.), created a new tax credit for spaceflight projects to become effective October 1, 2015. New Rule 12C-1.0194, F.A.C., provides guidance to taxpayers on how they can apply for, transfer, and use the credit once it becomes effective.

Section 21 of Chapter 2015-221, Laws of Florida, amended Section 220.196, F.S., relating to the research and development tax credit. The statutory amendments changed the types of businesses that may qualify for the credit; increased the total amount of credits that may be
awarded in 2016; changed the period during which applications for the credit may be submitted; and changed the method by which credits may be awarded to qualifying businesses. The proposed amendment to Rule 12C-1.0196, F.A.C., brings the rule into compliance with the statutory changes.

The proposed amendments to Rule 12C-1.051, F.A.C., adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

OCTOBER 6, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, pp. 4405-06), to advise the public of the proposed changes to Rules 12C-1.0194, 12C-1.0196, and 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on October 6, 2015. No request was received by the Department. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October
27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rules 12C-1.0194, 12C-1.0196, and 12C-1.051, F.A.C. A notice for the public hearing was published in the Florida Administrative Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on October 29, 2015 (Vol. 41, No. 211, pp. 5103 – 5107) to advise the public of the proposed changes to Rules 12C-1.0194, 12C-1.0196, and 12C-1.051, F.A.C., and to provide that, if requested, a rule hearing would be held on November 19, 2015. No request was received by the Department and no rule hearing was held. No written comments were received from the public by the Department.

In response to a written comment received from the staff of the Joint Administrative Procedures Committee dated November 10, 2015, one technical change has been made so that, when adopted, paragraph (b) of subsection (5) of Rule 12C-1.051, F.A.C., will read:

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(b) F-1120N</td>
<td>F-1120 Instructions – Corporate Income/Franchise Tax</td>
<td>___01/14</td>
</tr>
</tbody>
</table>

Return for taxable years beginning on or after January 1, 2015 (R. ___01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___04880)
12C-1.0194 Corporate Income Tax Credits for Spaceflight Projects.

(1) Taxpayers seeking to obtain a corporate income tax credit for spaceflight projects must apply to the Department of Economic Opportunity, as provided in Section 220.194, F.S.

(2)(a) For tax years beginning on or after October 1, 2015, a spaceflight business that has been approved and certified by the Department of Economic Opportunity may take a nontransferable corporate income tax credit of up to fifty percent (50%) of its Florida corporate income/franchise tax liability after all other credits are applied in the order provided in Section 220.02(8), F.S.

(b) A letter of certification issued by the Department of Economic Opportunity upon approval of an Application for Certification must be attached to the certified spaceflight business's Florida corporate income/franchise tax return on which the nontransferable credit for spaceflight projects is taken.

(c) A certified spaceflight business may not file a consolidated Florida corporate income/franchise tax return when claiming the nontransferable corporate income tax credit.

(3)(a) For tax years beginning on or after October 1, 2015, a spaceflight business may be approved and certified by the Department of Economic Opportunity to transfer, in whole or in
part, its Florida net operating loss that would otherwise be available to be taken on a Florida corporate income/franchise tax return, provided that the activity giving rise to the net operating loss occurred after July 1, 2011.

(b)1. To perfect the transfer, a certified spaceflight business (transferor) must provide the Department with a written Transfer Statement approved by the Department of Economic Opportunity to revenueaccounting@dor.state.fl.us. For assistance, call the Department at (850) 617-8586 during regular business hours, Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

2. The Transfer Statement must include: the date the transfer is effective; the transferee’s name, address, federal employer identification number (FEIN) and/or business partner number; the tax year that the transferee intends to use the tax credit; and the amount of tax credit transferred to the transferee.

3. Upon receipt of a Transfer Statement approved by the Department of Economic Opportunity, the Department will provide the transferee and the Department of Economic Opportunity with a certificate reflecting the tax credit amount transferred. The transferee must attach the certificate to its Florida corporate income/franchise tax return on which the credit is taken. Any unused credit is forfeited and not available for use in a subsequent tax year.

(c) Net operating losses that are transferred may not be subtracted from the income of the transferor.

(d) Payments received for net operating losses that are transferred are to be treated as nonbusiness income allocable to Florida on the transferor's Florida corporate income/franchise tax return.
(4) The amount taken as a corporate income tax credit for spaceflight projects must be added to federal taxable income prior to computing the Florida corporate income/franchise tax due.

(5) An amended Florida Corporate Income/Franchise Tax Return (Form F-1120X, incorporated by reference in Rule 12C-1.051, F.A.C.) is required if the corporate income tax credit for spaceflight project is disallowed or modified by the Department or if the Department of Economic Opportunity issues a Notice of Revocation or Modification to revoke or modify a letter of certification previously issued. The taxpayer must pay additional tax and interest as may be due, computed as the difference between the tax that would have been due had the credit been computed correctly and the tax actually paid. In addition the spaceflight business is liable for a penalty equal to 100 percent of the additional tax due.

(6) Every taxpayer claiming a corporate income tax credit for spaceflight projects must retain documentation that substantiates and supports the credit until tax imposed by Chapter 220, F.S., may no longer be determined and assessed under Section 95.091(3), F.S., or under Section 220.23, F.S. Documentation to substantiate and support the credit includes copies of: the completed tax credit application submitted to the Department of Economic Opportunity; the letter of certification issued by the Department of Economic Opportunity; and the Transfer Certificate reflecting the credit amount transferred issued by the Department.

Rulemaking Authority 213.06(1), 220.194(8), 220.51 FS. Law Implemented 220.194 FS.

History–New _____.

12C-1.0196 Research and Development Tax Credit.

(1)(a)1. A research and development tax credit against Florida corporate income/franchise tax is provided in Section 220.196, F.S., to a business enterprise target industry business that
claims a valid research credit against federal corporate income tax for qualified research expenses as provided in section 41 of the Internal Revenue Code (26 U.S.C. s. 41). The target business enterprise must be a corporation, as defined in Section 220.03, F.S., and a qualified target industry business, as defined in Section 288.106, F.S. However, only qualified target industry businesses in the manufacturing, life sciences, information technology, aviation and aerospace, homeland security and defense, cloud information technology, marine sciences, materials science, and nanotechnology industries may qualify for a research and development tax credit.

2. If the related federal corporate income tax credit for increasing research activities is not extended for a tax year, a qualified target industry business will not be permitted to take the Florida research and development tax credit.

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

(2)(a) To receive an annual allocation of the annual funds available for granting tax credits to qualified target industry businesses, an Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax (Form F-1196, incorporated by reference in Rule 12C-1.051, F.A.C.) must be filed with the Department between 12:00 a.m., ET, on or after March 20 of each year and 11:59 p.m., ET, March 26 on or before December 31 of that same year. The application is available on the Department’s website at www.myflorida.com/dor/. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S. and Rule Chapter 12-24, F.A.C., must apply online using the Department’s website. When the completed application is submitted online, a confirmation number will be provided to confirm receipt of the application.

(b) A business enterprise must attach a letter from the Department of Economic Opportunity,
certifying that the business is an eligible target industry business, to its Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax application. The Department of Economic Opportunity will provide a letter upon receiving a request.

(b) Businesses needing assistance with the Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax may call the Department at 1(800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time). Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

(d) If the total credits requested (computed as the sum of the credit allocations requested from Form F-1196 for all qualified applicants) exceed the annual credit cap, each qualified applicant will be allocated credit on a prorated basis.

(e) Within 10 working days of March 27, Applications filed with the Department on or after March 20 of each year will be accepted by the Department until December 31 of that year, or until the annual appropriation has been completely allocated, whichever occurs first. Credits will be allocated by the Department in the order in which completed applications are received. Beginning April 1 of each year, the Department will notify eligible taxpayers by letter of the amount of credit that is allocated to them and the tax year in which the qualified target industry business may claim the credit on its Florida corporate income/franchise tax return.

(3) No change.

(4) A federal research credit must be taken on the federal return filed by the qualified target industry business for the same tax year in which the Florida research and development credit is taken. The amount taken as a Florida research and development credit must be added to taxable income prior to computing the Florida corporate income/franchise tax due. The Florida research
and development credit is limited to fifty percent (50%) of the Florida corporate income/franchise tax liability after all other credits are applied in the order provided in Section 220.02(8), F.S. A copy of federal Form 6765 (Credit for Increasing Research Activities) and a copy of federal Form 3800 (General Business Credit) must be attached to the Florida corporate income/franchise tax return on which the Florida research and development credit is taken. In the case of a corporate partner of a partnership that has earned a federal credit for increasing research activities, a copy of federal Form 1065, Schedule K-1 (Partner’s Share of Income, Deductions, Credits, etc.), and a copy of federal Form 3800 must be attached to the Florida corporate income/franchise tax return on which the Florida research and development credit is taken.

(5) through (6)(a) No change.

(6)(b)1. **Taxpayers** Target industry businesses that have not been in existence for at least four tax years prior to the tax year in which the Florida research and development credit is claimed must reduce the amount of the credit by twenty-five percent (25%) for each year of the past four tax years that the corporation did not exist.

(6)(b)2. No change.

(7) Every taxpayer claiming a Florida research and development credit must retain documentation that substantiates and supports the credit, a copy of the letter received from the Department of Economic Opportunity certifying that the taxpayer meets the requirements of Section 220.196(2)(a)3., F.S. (i.e., is an eligible qualified target industry business), a copy of the letter received from the Department granting the credit, and a schedule reconciling all credit carryovers until tax imposed by Chapter 220, F.S., may no longer be determined and assessed under Section 95.091(3) or under 220.23, F.S. Documentation to substantiate and support the credit includes records or other evidence of the amount of qualified Florida research expenses
incurred for in-house research or for contract research expenses, that those expenses qualified under 26 U.S.C. s. 41, and that the federal credit was claimed.

Rulemaking Authority 213.06(1), 220.196(4), 220.51 FS. Law Implemented 220.196 FS. History—New 3-12-14, Amended__________.

12C-1.051 Forms.

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

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) F-851</td>
<td>Corporate Income/Franchise Tax Affiliations Schedule</td>
<td>___01/13</td>
</tr>
<tr>
<td></td>
<td>(R. ___01/13)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___02100">http://www.flrules.org/Gateway/reference.asp?No=Ref-___02100</a>)</td>
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<td>(3)(a) F-1065</td>
<td>Florida Partnership Information Return (R. ___01/15)</td>
<td>___01/15</td>
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<td>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___04876">http://www.flrules.org/Gateway/reference.asp?No=Ref-___04876</a>)</td>
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</tr>
<tr>
<td>(b) F-1065N</td>
<td>Instructions for Preparing Form F-1065 Florida Partnership Information Return (R. ___01/15)</td>
<td>___01/15</td>
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<tr>
<td></td>
<td>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___04877">http://www.flrules.org/Gateway/reference.asp?No=Ref-___04877</a>)</td>
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</tr>
<tr>
<td>(4) F-1120A</td>
<td>Florida Corporate Short Form Income Tax Return</td>
<td>___01/15</td>
</tr>
<tr>
<td></td>
<td>(R. ___01/15)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___04879">http://www.flrules.org/Gateway/reference.asp?No=Ref-___04879</a>)</td>
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</tr>
<tr>
<td>(5)(a) F-1120</td>
<td>Florida Corporate Income/Franchise Tax Return</td>
<td>___01/15</td>
</tr>
<tr>
<td></td>
<td>(R. ___01/15)</td>
<td></td>
</tr>
<tr>
<td></td>
<td>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-___04878">http://www.flrules.org/Gateway/reference.asp?No=Ref-___04878</a>)</td>
<td></td>
</tr>
<tr>
<td>(b) F-1120N</td>
<td>F-1120 Instructions – Corporate Income/Franchise Tax</td>
<td>___01/15</td>
</tr>
</tbody>
</table>
Return for taxable years beginning on or after January 1, 2015 (R. ___01/15)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04880)

(6) No Change

(7)(a) F-1120X Amended Florida Corporate Income/Franchise Tax Return (R. ___01/13)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02107)

(b) F-1120XN Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return (R. ___01/13)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02108)

(8) through (11) No change

(12) F-1196 Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax (R. ___01/15)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___04883)

(13) through (14) No change

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.
Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History–New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96,
3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15,____.
Corporate Income/Franchise Tax Affiliations Schedule
Attach this schedule to Florida Form F-1120

For Calendar Year _____ or Other taxable year beginning ____________, _____, and ending ____________, _____.

Who must file Florida Form F-851?
This form must be used by taxpayers filing a Florida consolidated income tax return and is used to report the members of the consolidated group. It must be filed by the parent corporation of the consolidated group. You may substitute IRS Form 851 if the federal and Florida consolidated groups are identical. Report changes to the consolidated group in Part II, on the reverse side of this form.

PART I

<table>
<thead>
<tr>
<th>No.</th>
<th>Name and Address of Corporation</th>
<th>FEIN</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
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<td></td>
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<td>3</td>
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<td>8</td>
<td></td>
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<tr>
<td>9</td>
<td></td>
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</tr>
<tr>
<td>10</td>
<td></td>
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</tr>
</tbody>
</table>

Statement of Affiliation — Do the above corporations comprise an affiliated group of corporations as described in section 1504(a) of the Internal Revenue Code?

☐ Yes  ☐ No

Florida Nexus Group — Check the box if the Florida consolidated group is different than the federal consolidated group.

☐

Note: Section (s.) 220.131, Florida Statutes (F.S.), requires the Florida consolidated group to be composed of the identical component members as the federal consolidated group. Only those taxpayers that made a valid election in 1985 under s. 220.131(1), F.S. (1985) to file a consolidated Florida nexus subgroup return and have continued to file as a subgroup for Florida corporate income tax purposes should check this box.

Under penalties of perjury, I declare that I have examined the above information and statements and they are true, correct, and complete to the best of my knowledge and belief, for the taxable year as stated above.

__________________________  _________________________
Signature of Officer        Date

__________________________  _________________________
Title                      Telephone Number
## Schedule of Consolidated Changes

### PART II

Use the schedule below to record any changes that occurred during the tax year that caused the corporations included in the consolidated return to change. List all affected corporations and indicate whether they are deletions or additions by checking the correct box. Deletions are any subsidiary members that are no longer included in the consolidated return but were included in last year’s return.

<table>
<thead>
<tr>
<th>FEIN</th>
<th>Name of Corporation</th>
<th>Deletion</th>
<th>Addition</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

Does corporation have Florida:

- Property? (Yes/No)
- Payroll? (Yes/No)
- Sales? (Yes/No)

NAICS Code

---

## Contact Us

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

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

To find a taxpayer service center near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

For written replies to tax questions, write to:

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

Subscribe to our tax publications to receive due date reminders or an email when we post:
- Tax Information Publications (TIPS).
- Proposed rules, notices of rule development workshops, and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)
Florida Partnership Information Return

For the taxable year
beginning ,   ,   and ending ,   .

Name of Partnership

Street Address

City State ZIP

Federal Employer Identification Number (FEIN)

Principal Business Activity Code

Part I. Florida Adjustment to Partnership Income

A. Additions to federal income:
   1. Federal tax-exempt interest
      Total interest excluded from federal ordinary income
      Less associated expenses not deductible in computing federal ordinary income
      ( )
      Net Interest
   2. State income taxes deducted in computing federal ordinary income
   3. Other additions

B. Subtractions from federal income

C. Subtotal (Line A less Line B)

D. Net adjustment from other partnerships or joint ventures

E. Partnership income adjustment
   1. Increase (total of Lines C and D)
   2. Decrease (total of Lines C and D)

Part II. Distribution of Partnership Income Adjustment

Partner's name and address (Include FEIN)

Note: If there is no adjustment on Line E, show partner's percentage of profits in Column (b) and leave Columns (a) and (c) blank.

<table>
<thead>
<tr>
<th></th>
<th>Amount shown on Line E, Part I, above</th>
<th>Partner’s percentage of profits</th>
<th>Column (a) times Column (b) = partner’s share of Line E. Enter here and on Florida Form F-1120, Schedule I, Line 19 (if decrease, Schedule II, Line 11)</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of partner or member (Must be an original signature.)

Paid Preparer Only

Preparer's Signature

Firm's name (or yours if self-employed) and address

Preparer's Tax Identification Number (PTIN)

Mail To: Florida Department of Revenue, 5050 W. Tennessee St., Tallahassee FL 32399-0135
### Part III. Apportionment Information

#### III-A. For use by partnerships doing business both within and without Florida

1. Average value of property per Schedule III-C (Line 8)

2. Salaries, wages, commissions, and other compensation paid or accrued in connection with trade or business for the period covered by this return

3. Sales

#### III-B. For use by partnerships providing transportation services within and without Florida

1. Transportation services revenue miles (see instructions)

#### III-C. For use in computing average value of property

<table>
<thead>
<tr>
<th></th>
<th>Within Florida</th>
<th>Total Everywhere</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Beginning of Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>b. End of Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>c. Beginning of Year</td>
<td></td>
<td></td>
</tr>
<tr>
<td>d. End of Year</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

1. Inventories of raw material, work in process, finished goods

2. Buildings and other depreciable assets (at original cost)

3. Land owned (at original cost)

4. Other tangible assets (at original cost) and intangible assets (financial organizations only). Attach schedule.

5. Total (Lines 1 through 4).

6. Average value of property in Florida (Within Florida), add Line 5, Columns (a) and (b) and divide by 2. For average value of property everywhere (Total Everywhere), add Line 5, Columns (c) and (d) and divide by 2.

7. Rented property - (8 times net annual rent)

8. Total (Lines 6 and 7). Enter on Part III-A, Line 1, Columns (a) and (b)

<table>
<thead>
<tr>
<th></th>
<th>Average Florida</th>
<th>Average Everywhere</th>
</tr>
</thead>
</table>

### Part IV. Apportionment of Partners' Share

<table>
<thead>
<tr>
<th>Partner (Name and Address)</th>
<th>Percent of Interest In Partnership</th>
<th>Property Data</th>
<th>Payroll Data</th>
<th>Sales Data</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>Within Florida</td>
<td>Within Florida</td>
<td>Within Florida</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Everywhere</td>
<td>Everywhere</td>
<td>Everywhere</td>
</tr>
<tr>
<td>A.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B.</td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>C.</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

NOTE: Transfer data to Schedule III - A, Florida Form F-1120.
General Instructions

Who Must File Florida Form F-1065?
Every Florida partnership having any partner subject to the Florida Corporate Income Tax Code must file Florida Form F-1065. A limited liability company with a corporate partner, if classified as a partnership for federal tax purposes, must also file Florida Form F-1065. A Florida partnership is a partnership doing business, earning income, or existing in Florida.

Note: A foreign (out-of-state) corporation that is a partner in a Florida partnership or a member of a Florida joint venture is subject to the Florida Income Tax Code and must file a Florida Corporate Income/ Franchise Tax Return (Florida Form F-1120).

A corporate taxpayer filing Florida Form F-1120 may use Florida Form F-1065 to report the distributive share of its partnership income and apportionment factors from a partnership or joint venture that is not a Florida partnership.

Where to File
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

When to File
You must file Florida Form F-1065 on or before the first day of the fifth month following the close of your taxable year.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day.

Extension of Time to File
To apply for an extension of time for filing Florida Form F-1065, you must complete Florida Form F-7004, Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return.

You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

Extensions are valid for five months. You are only allowed one extension.

Attachments and Statements
You may use attachments if the lines on Florida Form F-1065 or on any schedules are not sufficient. They must contain all the required information and follow the format of the schedules of the return. Do not attach a copy of the federal return.

Signature and Verification
An officer or person authorized to sign for the entity must sign all returns. An original signature is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, or assignee must sign any return required to be filed for any organization.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

Rounding Off to Whole-Dollar Amounts
Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

Taxable Year and Accounting Methods
The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Final Returns
If the partnership ceases to exist, write “FINAL RETURN” at the top of the form.

General Information Questions
Enter the FEIN. If you do not have an FEIN, obtain one from the Internal Revenue Service (IRS). You can:

- Apply online at www.irs.gov
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from www.irs.gov or call 800-829-3676.

Enter the Principal Business Activity Code that applies to Florida business activities. If the Principal Business Activity Code is unknown, see the IRS “Codes for Principal Business Activity” section of federal Form 1065.

General Information
Both the income and the apportionment factors are considered to “flow through” to the members of a partnership or joint venture.

Use parts I and II of the Florida Partnership Information Return to determine each partner's share of the Florida partnership income adjustment.
Parts III and IV are used to determine the adjustment that must be made to each partner's apportionment factors. For example, a corporate partner's share of the partnership's sales within Florida will be added to the corporation's sales within Florida. The partner's share of the partnership's "everywhere sales" will be added to the corporation's "everywhere sales." The corporation's sales apportionment factor, as reflected on Schedule III of Florida Form F-1120, will be equal to:

\[
\frac{\text{corporation's Florida sales + share of partnership's Florida sales}}{\text{corporation's everywhere sales + share of partnership's everywhere sales}}
\]

Part I. Florida Adjustment to Partnership Income

<table>
<thead>
<tr>
<th>Line A. Additions to federal income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal tax-exempt interest</td>
</tr>
<tr>
<td>Enter the amount of interest which is excluded from ordinary income under section (s.) 103(a), Internal Revenue Code (IRC), or any other federal law, less the associated expenses disallowed in computing ordinary income under s. 265, IRC, or any other law.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Line B. Subtractions from federal income</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter any items required to be subtracted as an adjustment to calculate adjusted federal income.</td>
</tr>
</tbody>
</table>

For example, s. 220.13(1)(e), F. S., provides for a subtraction taken equally over a seven year period corresponding to the add back to adjusted federal income for the special bonus depreciation for assets placed in service during the 2009 through 2014 calendar years.

Part II. Distribution of Partnership Income Adjustment

Distributing each partner's share of the total partnership income adjustment (Part I, Line E) is accomplished in Part II.

Each corporate partner must enter its share of the adjustment in Column (c) on its Florida Corporate Income/Franchise Tax Return (Florida Form F-1120). It should enter increases under “Other Additions” on Schedule I, Florida Form F-1120 and should enter decreases under “Other Subtractions” on Schedule II, Florida Form F-1120.

Part III. Apportionment Information

You must complete this part if either the partnership or any of the partners subject to the Income Tax Code does business outside Florida.

Florida taxpayers doing business outside the state must apportion their business income to Florida based on a three-factor formula. There are exceptions to this three-factor formula for insurance companies, transportation services, citrus processing companies, and taxpayers who were given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida, to total property, payroll, and sales found or occurring everywhere.

For more information about apportioning income see s. 220.15, F.S., and Rule 12C-1.015, F.A.C.
III-A, Line 1 (and Part III-C). Average value of property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year. The property factor for corporations included within the definition of financial organizations must also include intangible personal property, except goodwill.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

In Part III-C, Lines 1 through 4, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Place the total value of the columns on Line 5. Calculate the average values as provided on Lines 6 and 7. Enter the Florida average in Part III-A, Line 1, Column (a). Enter the average everywhere in Part III-A, Line 1, Column (b).

III-A, Line 2. Salaries, wages, commissions, and other compensation

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Part III-A, Line 2, Column (a) and enter the denominator in Part III-A, Line 2, Column (b).

For purposes of this factor, compensation is paid within Florida if:

(a) The employee’s service is performed entirely within Florida, or

(b) The employee’s service is performed both within and without Florida, but the service performed outside Florida is incidental to the employee’s service, or

(c) Some of the employee’s service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee’s residence is in Florida.

The partnership must attach a statement listing all compensation paid or accrued for the taxable year other than that as shown on federal Form 1125-A or page 1 of the federal Form 1065.

III-A, Line 3. Sales

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Enter the numerator in Part III-A, Line 3, Column (a) and the denominator in Part III-A, Line 3, Column (b).

Florida defines the term “sales” as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

(a) Rental or royalty income if such income is significant in the taxpayer's business.

(b) Interest received on deferred payments of sales of real or tangible personal property.

(c) Sales of services.

(d) Income from the sale, licensing, or other use of intangible personal property such as patents and copyrights.

(e) For financial organizations, income from intangible personal property.

Sales will be attributable to Florida using these criteria:

(a) Sales of tangible personal property will be “Florida sales” if the property is delivered or shipped to a purchaser within Florida.

(b) Rentals will be “Florida sales” if the real or tangible personal property is in Florida.

(c) Interest received on deferred payments of sales of real or tangible personal property will be included in “Florida sales” if the sale of the property is in Florida.

(d) Sales of service organizations are within Florida if the services are performed in Florida.

For a financial organization, “Florida sales” will also include:

(a) Fees, commissions, or other compensation for financial services rendered within Florida.

(b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.

(c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens on real or tangible personal property found outside Florida.

(d) Dividends received within Florida.

(e) Interest charged to customers at places of business maintained within Florida for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts.
(f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens on real or tangible personal property found in Florida or from installment sale agreements originally completed by a taxpayer or his agent to sell real or tangible personal property located in Florida.

(g) Any other gross income, including other interest resulting from the operation as a financial organization within Florida.

III-B. Special Industry Apportionment Fraction
Special methods of apportioning income by taxpayers providing insurance or transportation services are provided. For example, the income attributable to transportation services is apportioned to Florida by multiplying the adjusted federal income by a fraction. The numerator is the “revenue miles” within Florida and the denominator is the “revenue miles” everywhere. For transportation other than by pipeline, a revenue mile is the transportation of one passenger or one net ton of freight the distance of one mile for a consideration.

Part IV. Apportionment of Partners’ Share

Each partner’s share of the apportionment factors is determined by multiplying the amount in Part III-A, on Lines 1, 2, and 3 by the percentage interest of each partner. Amounts determined should be added to each partner’s apportionment factors included on its Florida Form F-1120.

Partnerships subject to a special industry apportionment fraction (for example, those engaged mainly in transportation services) should adjust this schedule to report each partner’s share of the special apportionment fraction (for example, revenue miles for transportation companies).

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

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

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Tallahassee FL 32399-0112

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

Go to: www.myflorida.com/dor/list
Who May File a Florida Corporate Short Form (Florida Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file a Florida Corporate Income/Franchise Tax Return (Florida Form F-1120) unless they qualify to file a Florida Corporate Short Form Income Tax Return (Florida Form F-1120A).

A corporation qualifies to file Florida Form F-1120A if it meets ALL of the following criteria:

- It has Florida net income of $45,000 or less.
- It conducts 100 percent of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a net operating loss deduction and/or state income taxes, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.
- It is not required to pay Federal Alternative Minimum Tax.

(Continued on Page 2)
The following instructions apply to questions A through J below.

A. If the corporation is incorporated in the State of Florida, check “Yes.” Otherwise, check “No” and enter the state or country of incorporation in the space provided.

B. If the corporation is registered with the Florida Secretary of State, check “Yes” and enter the document number. For information, contact the Department of State, Corporate Information, at 850-245-6052 or visit their website at www.sunbiz.org.

C. If the corporation timely filed a Florida Extension of Time (Florida Form F-7004), check “Yes.”

D. If the corporation paid federal income tax on Line 22c of federal Form 1120S, check “Yes.” (If yes, see instructions for Line 1 on Page 3.)

E. If the corporation is a member of a controlled group of corporations as defined in section 1563 of the Internal Revenue Code (IRC), check “Yes” (see instructions for Line 4 on Page 3).

F. If this is an initial or first year return, check the box labeled “I.” If this is a final return, check the box labeled “F.” Note: If the corporation is still required to file an annual federal return do not check the “F” box.

G. Enter only the dollar amount of state income tax included in Line 2, Florida Form F-1120A (you should not include cents). If none, enter zero (0).

H. Enter the date of the corporation’s latest IRS audit and list the years examined in the audit.

I. Enter the Principal Business Activity Code that applies to your Florida business activities. If the Principal Business Activity Code is unknown, see the “Principal Business Activity Codes” section of the IRS instructions for federal Form 1120.

J. Enter the federal return filed with the IRS. For example:

1120 H or 1120 S or 290 H

Who Must File a Florida Corporate Income/ Franchise Tax Return?

Corporate income tax is imposed by section (s.) 220.11, Florida Statutes (F.S).

• All corporations (including tax-exempt organizations) doing business, earning income, or existing in Florida.

• Every bank and savings association doing business, earning income, or existing in Florida.

• All associations or artificial entities doing business, earning income, or existing in Florida.

• Foreign (out-of-state) corporations that are partners or members in a Florida partnership or joint venture. A “Florida partnership” is a partnership doing business, earning income, or existing in Florida.

• A limited liability company (LLC) classified as a corporation for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.

• An LLC classified as a partnership for Florida and federal income tax purposes must file a Florida Partnership Information Return (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporation owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.

• A single member LLC disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner’s return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.

• Homeowner and condominium associations that file federal Form 1120 (U.S. Corporation Income Tax Return) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (U.S. Income Tax Return for Homeowners Associations), you are not required to file a Florida return.

• Political organizations that file federal Form 1120-POL.

(Continued on Page 3)

Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. An original signature is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN)
- Preparer tax identification number (PTIN).

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

---

All taxpayers are required to answer questions A through J below.

A. Incorporating Florida? Other___________________________

B. Registered with Florida Secretary of State?

C. A Florida extension of time was timely filed?

D. Corporation paid federal tax on Line 22c of federal Form 1120S?

E. Corporation is a member of a controlled group as defined by section 1563, IRC?

F. Mark box “I” if this is an initial return and/or mark box “F” if you filed a final federal return.

G. Amount of state income taxes included in Florida Form F-1120A, Line 2. If none, enter zero (0).

H. Enter date of latest IRS audit. List years examined___________________________

I. Principal Business Activity Code (as applies to Florida).___________________________

J. Type of federal return filed.___________________________________________

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(Continued on Page 3)
Who Must File a Florida Corporate Income/ Franchise Tax Return? (continued from Page 2)

- S corporations that pay federal income tax on Line 22c of federal Form 1120S.
- Tax-exempt organizations that have “unrelated trade or business taxable income” for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or Florida Form F-1120A.

General Information

When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A is due the later of:

1. On or before the first day of the fourth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, the Florida Form F-1120A is due on or before April 1 of the following year; and
2. The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120A is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or state or federal holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at: www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf

Note: A late-filed return will subject a corporation to penalty, whether or not tax is due.

Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120A, you must complete Florida Form F-7004, Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return. To obtain Florida Form F-7004 see “Contact Us” on page 4.

Go to the Department's website for information on electronic filing and payment of tentative tax.

You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

Extensions are valid for six months. We permit only one extension per tax year.

Payment of Tax

You must pay the tax due, as shown on Line 9 of the return, and either file your return or extension of time by the original due date. Payment must be in U.S. funds. If your tax payment is not on time, penalties and interest will apply.

Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

General Information (continued)

Federal Employer Identification Number (FEIN)

If you do not have an FEIN, obtain one from the IRS. You can:
- Apply online at www.irs.gov
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from www.irs.gov or call 800-829-3676.

To Amend a Return

You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:
- You file an amended Federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions.

Who Must Make Estimated Tax Payments?

If you expect the amount of income tax liability for the year to be more than $2,500, you must make a declaration of estimated tax for the taxable year using Florida Form F-1120ES. Payments may not be annualized. If the corporation's expected tax liability is more than $2,500, you must file Florida Form F-1120. To obtain Florida Form F-1120ES, see “Contact Us” on Page 4.

Line-by-Line Instructions

Line 1. Federal Taxable Income – Generally, corporations should enter the amount shown on Page 1, Line 30 of the federal Form 1120 or the corresponding line (taxable income) of the federal income tax return filed. If this amount is negative, check the box. S corporations should enter only the income subject to federal income tax at the corporate level and those S corporations answering no to Question D do not have to file a return unless requesting a refund.

Line 2. Net Operating Loss Deduction (NOLD) and State Income Taxes Deducted in Computing Federal Taxable Income – Enter the sum of:

(A) Any net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the matching line of other federal income tax forms, and
(B) Any tax on, or measured by, income paid or accrued as a liability to any U.S. state or the District of Columbia that is deducted from gross income in computing federal income for the taxable year. Exclude taxes based on gross receipts or revenues.

If you include state income taxes in Line 2, complete Question G on Page 2.

Use the following to calculate your Line 2 entry:

a. NOLD
b. State income taxes deducted in computing federal taxable income

c. Total - Add a and b, then enter this amount on Line 2.

Line 3. Florida Net Operating Loss Deduction (NOLD) – Enter the amount (if any) of the Florida net operating loss deduction on Line 3. For Florida corporate income tax, a net operating loss can never be carried back as a deduction to a prior taxable year. A net operating loss can only be carried over to later taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in section 172, IRC.

Line 4. Florida Exemption – Section 220.14, F.S., exempts up to $50,000 of net income. The exemption is the lesser of $50,000 or the Florida portion of adjusted federal income. If the taxable year is less than 12 months, you must prorate the $50,000 exemption. Multiply $50,000 by the number of days in the short tax year divided by 365. Only one $50,000 exemption is allowed to the members of a controlled group of corporations as defined in section 1563, IRC. If members of a controlled group file separate Florida returns the $50,000 exemption will be divided equally among all filing members unless all members consent to an apportionment plan for an unequal allocation of the Florida exemption.
Line 5. Florida Net Income – Subtract Lines 3 and 4 from the sum of Lines 1 and 2 and enter the difference on Line 5. (Line 1 plus Line 2 minus Line 3 minus Line 4.) If this amount is negative, check the box and enter zero (0) on Line 6.

Line 6. Corporate Income Tax Due – Enter 5.5 percent of Line 5. If Line 5 is zero (0) or less, enter zero (0) on Line 6. If this amount is $2,500 or greater, you cannot file Florida Form F-1120A. See “Contact Us” below for information on obtaining Florida Form F-1120.

Line 7. Payment Credits – Enter the total tentative tax paid with Florida Form F-7004 plus estimated tax payments, if any, made for the taxable year, or carryovers from previous years, plus the amount(s) shown on any corporate income tax credit memo(s) issued by the Department.

Line 8. Penalty and Interest – If penalties or interest apply, enter the total amount on this line.

Penalties
Late-Filed Return – The penalty for a late-filed return is 10 percent each month, or portion of a month, not to exceed 50 percent of the tax due with the return. If no tax is due and a return is filed late, the penalty is $50 each month or portion of a month, not to exceed $300.

Underpayment of Tentative Tax – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

Incomplete Return – For an incomplete return, the penalty is the greater of $300 or 10 percent of the tax finally determined to be due, not to exceed $10,000. An incomplete return is one that cannot be readily handled, verified, or reviewed.

Fraudulent Return – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

Electronic Filing – The penalty is 5% of the tax due for each month the return is not filed electronically. The penalty cannot exceed $250 in total. If no tax is due, the penalty is $10.

Interest – A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit our website.

Line 9. Total Amount Due or Overpayment – Subtract the amount shown on Line 7 from Line 6, add any amount shown on Line 8, and enter the result on Line 9.

If Line 9 is a negative amount, you have overpaid your Florida corporate income tax. To have this amount credited toward next year’s tax liability, place an “X” in Box 9a. To have this amount refunded, place an “X” in Box 9b. If you make no entry, the entire amount of overpayment will be credited to next year’s estimated tax. If Line 9 is a positive amount, this is the amount due. Make your check or money order payable to the Florida Department of Revenue. You must pay in U.S. funds. Note: The election to apply an overpayment to the next year’s estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

Remember:

- Make your check payable to the Florida Department of Revenue, write your FEIN on your check, and sign your check and return.
- Use an original form whenever possible to ensure proper recording and processing of your return and payment. Make any necessary corrections on the face of the return and complete a change of address on the Department’s website at: www.myflorida.com/dor.
- Do not attach a copy of the federal return, supporting schedules, or worksheets at this time. The Department may, however, request them at a later date.
- To find filing due dates for the current year go to the Department’s website at: www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf

Contact Us

Information, forms, and tutorials are available on our website: www.myflorida.com/dor

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

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a taxpayer service center near you, go to:
www.myflorida.com/dor/contact.html

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
<table>
<thead>
<tr>
<th>Computation of Florida Net Income Tax</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Federal taxable income (see instructions).</td>
</tr>
<tr>
<td>2. State income taxes deducted in computing federal taxable income (attach schedule)</td>
</tr>
<tr>
<td>3. Additions to federal taxable income (from Schedule I)</td>
</tr>
<tr>
<td>4. Total of Lines 1, 2, and 3.</td>
</tr>
<tr>
<td>5. Subtractions from federal taxable income (from Schedule II)</td>
</tr>
<tr>
<td>6. Adjusted federal income (Line 4 minus Line 5)</td>
</tr>
<tr>
<td>7. Florida portion of adjusted federal income (see instructions)</td>
</tr>
<tr>
<td>8. Nonbusiness income allocated to Florida (from Schedule R)</td>
</tr>
<tr>
<td>9. Florida exemption</td>
</tr>
<tr>
<td>10. Florida net income (Line 7 plus Line 8 minus Line 9)</td>
</tr>
<tr>
<td>11. Tax due: 5.5% of Line 10 or amount from Schedule VI, whichever is greater (see instructions for Schedule VI).</td>
</tr>
<tr>
<td>12. Credits against the tax (from Schedule V)</td>
</tr>
<tr>
<td>13. Total corporate income/franchise tax due (Line 11 minus Line 12).</td>
</tr>
</tbody>
</table>

Payment Coupon for Florida Corporate Income Tax Return

To ensure proper credit to your account, enclose your check with tax return when mailing.

Return is due 1st day of the 4th month after close of the taxable year.

Check here if negative

Enter name and address, if not pre-addressed:

Name
Address
City/St/
ZIP

Total amount due from Line 17

Total credit from Line 18

Total refund from Line 19

FEIN

Enter FEIN if not pre-addressed
14. a) Penalty: F-2220 b) Other c) Interest: F-2220 d) Other  

Total of Lines 13 and 14 .............................................................. 15.  

Payment credits: Estimated tax payments 16a $  
Tentative tax payment 16b $  

Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19 .............................................................. 17.  

Credit: Enter amount of overpayment credited to next year’s estimated tax here and on payment coupon .............................................................. 18.  

Refund: Enter amount of overpayment to be refunded here and on payment coupon .... 19.  

This return is considered incomplete unless a copy of the federal return is attached.  
If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.  

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.  

Paid preparers only  
Preparer’s signature Date  
Firm’s name (or yours if self-employed) and address  

All Taxpayers Must Answer Questions A Through M Below — See Instructions  

A. State of incorporation:  
B. Florida Secretary of State document number:  
C. Florida consolidated return?  
D. Initial return  
E. Taxpayer election section (s.) 220.03(5), Florida Statutes (F.S.)  
F. Principal Business Activity Code (as pertains to Florida)  
G. A Florida extension of time was timely filed?  
H-1. Corporation is a member of a controlled group?  
H-2. Part of a federal consolidated return?  

If yes, provide:  
FEIN from federal consolidated return:  
Name of corporation:  
H-3. The federal common parent has sales, property, or payroll in Florida?  
I. Location of corporate books:  
J. Taxpayer is a member of a Florida partnership or joint venture?  
K. Enter date of latest IRS audit:  
L. Contact person concerning this return:  
  a) Contact person telephone number:  
  b) Contact person email address:  
M. Type of federal return filed  

Where to Send Payments and Returns  
Make check payable to and mail with return to:  
Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0135  

If you are requesting a refund (Line 19), send your return to:  
Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440  

Remember:  
✓ Make your check payable to the Florida Department of Revenue.  
✓ Write your FEIN on your check.  
✓ Sign your check and return.  
✓ Attach a copy of your federal return.  
✓ Attach a copy of your Florida Form F-7004 (extension of time) if applicable.
Schedule I — Additions and/or Adjustments to Federal Taxable Income

<table>
<thead>
<tr>
<th></th>
<th>Column (a) For page 1</th>
<th>Column (b) For Schedule VI, AMT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Interest excluded from federal taxable income (see instructions)</td>
<td>1.</td>
</tr>
<tr>
<td>2.</td>
<td>Undistributed net long-term capital gains (see instructions)</td>
<td>2.</td>
</tr>
<tr>
<td>3.</td>
<td>Net operating loss deduction (attach schedule)</td>
<td>3.</td>
</tr>
<tr>
<td>5.</td>
<td>Excess charitable contribution carryover (attach schedule)</td>
<td>5.</td>
</tr>
<tr>
<td>6.</td>
<td>Employee benefit plan contribution carryover (attach schedule)</td>
<td>6.</td>
</tr>
<tr>
<td>7.</td>
<td>Enterprise zone jobs credit (Florida Form F-1156Z)</td>
<td>7.</td>
</tr>
<tr>
<td>8.</td>
<td>Ad valorem taxes allowable as enterprise zone property tax credit (Florida Form F-1158Z)</td>
<td>8.</td>
</tr>
<tr>
<td>9.</td>
<td>Guaranty association assessment(s) credit</td>
<td>9.</td>
</tr>
<tr>
<td>10.</td>
<td>Rural and/or urban high crime area job tax credits</td>
<td>10.</td>
</tr>
<tr>
<td>11.</td>
<td>State housing tax credit</td>
<td>11.</td>
</tr>
<tr>
<td>12.</td>
<td>Credit for contributions to nonprofit scholarship funding organizations</td>
<td>12.</td>
</tr>
<tr>
<td>15.</td>
<td>Entertainment industry tax credit</td>
<td>15.</td>
</tr>
<tr>
<td>16.</td>
<td>Credits for spaceflight projects</td>
<td>16.</td>
</tr>
<tr>
<td>17.</td>
<td>Research and Development tax credit</td>
<td>17.</td>
</tr>
<tr>
<td>19.</td>
<td>Other additions (attach schedule)</td>
<td>19.</td>
</tr>
<tr>
<td>20.</td>
<td>Total Lines 1 through 19 in Columns (a) and (b). Enter totals for each column on Line 20. Column (a) total is also entered on Page 1, Line 3 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 3.</td>
<td>20.</td>
</tr>
</tbody>
</table>

Schedule II — Subtractions from Federal Taxable Income

<table>
<thead>
<tr>
<th></th>
<th>Column (a) For page 1</th>
<th>Column (b) For Schedule VI, AMT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Gross foreign source income less attributable expenses</td>
<td>1.</td>
</tr>
<tr>
<td>(a) Enter s. 78, IRC, income</td>
<td>$ _________________________</td>
<td></td>
</tr>
<tr>
<td>(b) plus s. 862, IRC, dividends</td>
<td>$ _________________________</td>
<td></td>
</tr>
<tr>
<td>(c) less direct and indirect expenses</td>
<td>$ _________________________</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$ _________________________</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td>Gross subpart F income less attributable expenses</td>
<td>2.</td>
</tr>
<tr>
<td>(a) Enter s. 951, IRC, subpart F income</td>
<td>$ _________________________</td>
<td></td>
</tr>
<tr>
<td>(b) less direct and indirect expenses</td>
<td>$ _________________________</td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td>$ _________________________</td>
<td></td>
</tr>
</tbody>
</table>

Note: Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.

<table>
<thead>
<tr>
<th></th>
<th>Column (a) For page 1</th>
<th>Column (b) For Schedule VI, AMT</th>
</tr>
</thead>
<tbody>
<tr>
<td>3.</td>
<td>Florida net operating loss carryover deduction (see instructions)</td>
<td>3.</td>
</tr>
<tr>
<td>4.</td>
<td>Florida net capital loss carryover deduction (see instructions)</td>
<td>4.</td>
</tr>
<tr>
<td>5.</td>
<td>Florida excess charitable contribution carryover (see instructions)</td>
<td>5.</td>
</tr>
<tr>
<td>6.</td>
<td>Florida employee benefit plan contribution carryover (see instructions)</td>
<td>6.</td>
</tr>
<tr>
<td>8.</td>
<td>Eligible net income of an international banking facility (see instructions)</td>
<td>8.</td>
</tr>
<tr>
<td>9.</td>
<td>s.179, IRC, expense (see instructions)</td>
<td>9.</td>
</tr>
<tr>
<td>10.</td>
<td>s. 168(k), IRC, special bonus depreciation (see instructions)</td>
<td>10.</td>
</tr>
<tr>
<td>11.</td>
<td>Other subtractions (attach schedule)</td>
<td>11.</td>
</tr>
<tr>
<td>12.</td>
<td>Total Lines 1 through 11 in Columns (a) and (b). Enter totals for each column on Line 12. Column (a) total is also entered on Page 1, Line 5 (of Florida Form F-1120). Column (b) total is also entered on Schedule VI, Line 5</td>
<td>12.</td>
</tr>
</tbody>
</table>
### Schedule III — Apportionment of Adjusted Federal Income

#### III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

<table>
<thead>
<tr>
<th>(a) WITHIN FLORIDA</th>
<th>(b) TOTAL EVERYWHERE</th>
<th>(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places</th>
<th>(d) Weight</th>
<th>(e) Weighted Factors Rounded to Six Decimal Places</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property (Schedule III-B below)</td>
<td>X 25% or ______</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll</td>
<td>X 25% or ______</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales (Schedule III-C below)</td>
<td>X 50% or ______</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.

#### III-B For use in computing average value of property (use original cost).

<table>
<thead>
<tr>
<th>WITHIN FLORIDA</th>
<th>TOTAL EVERYWHERE</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Beginning of year</td>
<td>b. End of year</td>
</tr>
<tr>
<td>c. Beginning of year</td>
<td>d. End of year</td>
</tr>
</tbody>
</table>

1. Inventories of raw material, work in process, finished goods
2. Buildings and other depreciable assets
3. Land owned
4. Other tangible and intangible (financial org. only) assets (attach schedule)
5. Total (Lines 1 through 4)

6. Average value of property
   a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida)........ 6a.
   b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere)................................. 6b.

7. Rented property (8 times net annual rent)
   a. Rented property in Florida................................. 7a.
   b. Rented property Everywhere ................................................................. 7b.

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

#### III-C Sales Factor

<table>
<thead>
<tr>
<th>WITHIN FLORIDA</th>
<th>TOTAL EVERYWHERE</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a)</td>
<td>(b)</td>
</tr>
</tbody>
</table>

1. Sales (gross receipts)
2. Sales delivered or shipped to Florida purchasers
3. Other gross receipts (rents, royalties, interest, etc. when applicable)
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])

#### III-D Special Apportionment Fractions (see instructions)

<table>
<thead>
<tr>
<th>(a) WITHIN FLORIDA</th>
<th>(b) TOTAL EVERYWHERE</th>
<th>(c) FLORIDA Fraction (a) ÷ (b) Rounded to Six Decimal Places</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Insurance companies (attach copy of Schedule T—Annual Report)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>2. Transportation services</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### Schedule IV — Computation of Florida Portion of Adjusted Federal Income

<table>
<thead>
<tr>
<th>Column (a) Adjusted Federal Income</th>
<th>Column (b) Adjusted AMT Income</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Apportionable adjusted federal income from Page 1, Line 6 (or Line 6, Schedule VI for AMT in Col. [b])</td>
<td>1.</td>
</tr>
<tr>
<td>2. Florida apportionment fraction (Schedule III-A, Line 4 or Schedule III-D, Column [c])</td>
<td>2.</td>
</tr>
<tr>
<td>3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)</td>
<td>3.</td>
</tr>
<tr>
<td>4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)</td>
<td>4.</td>
</tr>
<tr>
<td>5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)</td>
<td>5.</td>
</tr>
<tr>
<td>6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)</td>
<td>6.</td>
</tr>
<tr>
<td>7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)</td>
<td>7.</td>
</tr>
<tr>
<td>8. Total carryovers apportioned to Florida (add Lines 4 through 7)</td>
<td>8.</td>
</tr>
<tr>
<td>9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)</td>
<td>9.</td>
</tr>
</tbody>
</table>
### Schedule V — Credits Against the Corporate Income/Franchise Tax

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Florida health maintenance organization credit (attach assessment notice)</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>Capital investment tax credit (attach certification letter)</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Enterprise zone jobs credit (from Florida Form F-1156Z attached)</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Community contribution tax credit (attach certification letter)</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Enterprise zone property tax credit (from Florida Form F-1158Z attached)</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Rural job tax credit (attach certification letter)</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Urban high crime area job tax credit (attach certification letter)</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Emergency excise tax (EET) credit (see instructions and attach schedule)</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>Hazardous waste facility tax credit</td>
<td>9</td>
</tr>
<tr>
<td>10</td>
<td>Florida alternative minimum tax (AMT) credit</td>
<td>10</td>
</tr>
<tr>
<td>11</td>
<td>Contaminated site rehabilitation tax credit (attach tax credit certificate)</td>
<td>11</td>
</tr>
<tr>
<td>12</td>
<td>State housing tax credit (attach certification letter)</td>
<td>12</td>
</tr>
<tr>
<td>13</td>
<td>Credit for contributions to nonprofit scholarship-funding organizations (attach certificate)</td>
<td>13</td>
</tr>
<tr>
<td>14</td>
<td>Florida renewable energy technologies investment tax credit</td>
<td>14</td>
</tr>
<tr>
<td>15</td>
<td>Florida renewable energy production tax credit</td>
<td>15</td>
</tr>
<tr>
<td>16</td>
<td>New markets tax credit</td>
<td>16</td>
</tr>
<tr>
<td>17</td>
<td>Entertainment industry tax credit</td>
<td>17</td>
</tr>
<tr>
<td>18</td>
<td>Credits for spaceflight projects</td>
<td>18</td>
</tr>
<tr>
<td>19</td>
<td>Research and Development tax credit</td>
<td>19</td>
</tr>
<tr>
<td>20</td>
<td>Energy Economic Zone tax credit</td>
<td>20</td>
</tr>
<tr>
<td>21</td>
<td>Other credits (attach schedule)</td>
<td>21</td>
</tr>
<tr>
<td>22</td>
<td>Total credits against the tax (sum of Lines 1 through 21 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12</td>
<td>22</td>
</tr>
</tbody>
</table>

### Schedule VI — Computation of Florida Alternative Minimum Tax (AMT)

<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Federal alternative minimum taxable income after exemption (attach federal Form 4626)</td>
<td>1</td>
</tr>
<tr>
<td>2</td>
<td>State income taxes deducted in computing federal taxable income (attach schedule)</td>
<td>2</td>
</tr>
<tr>
<td>3</td>
<td>Additions to federal taxable income (from Schedule I, Column [b])</td>
<td>3</td>
</tr>
<tr>
<td>4</td>
<td>Total of Lines 1 through 3</td>
<td>4</td>
</tr>
<tr>
<td>5</td>
<td>Subtractions from federal taxable income (from Schedule II, Column [b])</td>
<td>5</td>
</tr>
<tr>
<td>6</td>
<td>Adjusted federal alternative minimum taxable income (Line 4 minus Line 5)</td>
<td>6</td>
</tr>
<tr>
<td>7</td>
<td>Florida portion of adjusted federal income (see instructions)</td>
<td>7</td>
</tr>
<tr>
<td>8</td>
<td>Nonbusiness income allocated to Florida (see instructions)</td>
<td>8</td>
</tr>
<tr>
<td>9</td>
<td>Florida exemption</td>
<td>9</td>
</tr>
<tr>
<td>10</td>
<td>Florida net income (Line 7 plus Line 8 minus Line 9)</td>
<td>10</td>
</tr>
<tr>
<td>11</td>
<td>Florida alternative minimum tax due (3.3% of Line 10). See instructions for Page 1, Line 11</td>
<td>11</td>
</tr>
</tbody>
</table>
## Schedule R — Nonbusiness Income

### Line 1. Nonbusiness income (loss) allocated to Florida

<table>
<thead>
<tr>
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Total allocated to Florida ................................................................. 1.

(Enter here and on Page 1, Line 8 or Schedule VI, Line 8 for AMT)

### Line 2. Nonbusiness income (loss) allocated elsewhere

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Total allocated elsewhere ............................................................. 2.

### Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2 .................................................. 3.

(Enter here and on Schedule II, Line 7)

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### Estimated Tax Worksheet

For Taxable Years Beginning On or After January 1,

1. Florida income expected in taxable year .......................................................... 1. $ __________
2. Florida exemption $50,000 (Members of a controlled group, see instructions on Page 14 of Florida Form F-1120N) .................................................. 2. $ __________
3. Estimated Florida net income (Line 1 less Line 2) .................................................. 3. $ __________
4. Total Estimated Florida tax (5.5% of Line 3)* .................................. 4. $ __________
   Less: Credits against the tax .......................................................... 4. $ __________
   * Taxpayers subject to federal alternative minimum tax must compute Florida alternative minimum tax at 3.3% and enter the greater of these two computations.

5. Computation of installments:

   Payment due dates and payment amounts:
   - Last day of 4th month - Enter 0.25 of Line 4 .................................. 5a. __________
   - Last day of 6th month - Enter 0.25 of Line 4 .................................. 5b. __________
   - Last day of 9th month - Enter 0.25 of Line 4 .................................. 5c. __________
   - Last day of taxable year - Enter 0.25 of Line 4 .......................... 5d. __________

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax .................................................................................. 1. $ __________
2. Less:
   (a) Amount of overpayment from last year elected for credit to estimated tax and applied to date .................................. 2a. - $ __________
   (b) Payments made on estimated tax declaration (Florida Form F-1120ES) .... 2b. - $ __________
   (c) Total of Lines 2(a) and 2(b) .......................................................... 2c. $ __________
3. Unpaid balance (Line 1 less Line 2(c)) .......................................................... 3. $ __________
4. Amount to be paid (Line 3 divided by number of remaining installments) .................................. 4. $ __________
Florida conforms to the 2015 Internal Revenue Code (IRC). See Tax Information Publication (TIP) #15C01-04 for more information.

Save Time and Paperwork with Electronic Filing.

You can file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the Internal Revenue Service’s (IRS) Modernized e-File (MeF) Federal/State Electronic Filing Program using electronic transmitters approved by the IRS and the Florida Department of Revenue. The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A (Florida Corporate Short Form Income Tax Return), F-1120ES (Declaration/Installment of Florida Estimated Income/Franchise Tax), and F-7004 (Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return).

You must file and pay electronically if you paid $20,000 or more in tax during the State of Florida’s prior fiscal year (July 1 – June 30).

We encourage you to enroll for e-Services. When you enroll in our e-Services program you will receive a user ID and password. Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to www.myflorida.com/dor, select "Information for Businesses and Employers," then select "Change address or account status."

What's Inside

- Who must file.................................p. 2
- When to file and pay..............................p. 2
- Estimated tax................................p. 4
- Special instructions.................................p. 4
- Line-by-line instructions.............................p. 5
- Form ordering instructions.........................p. 15

Florida Department of Revenue

www.myflorida.com/dor
Instructions for preparing Florida Form F-1120 for taxable years beginning on or after January 1, 2015

General Information
Corporate income tax is imposed by section(s.) 220.11, Florida Statute (F.S.).

Who Must File a Florida Corporate Income/ Franchise Tax Return?
• All corporations (including tax-exempt organizations) doing business, earning income, or existing in Florida.
• Every bank and savings association doing business, earning income, or existing in Florida.
• All associations or artificial entities doing business, earning income, or existing in Florida.
• Foreign (out-of-state) corporations that have “unrelated trade or business taxable income” for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (U.S. Income Tax Return for Homeowners Associations), you are not required to file a Florida return.
• A single member LLC disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner’s return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
• Homeowner and condominium associations that file federal Form 1120 (U.S. Corporation Income Tax Return) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (U.S. Income Tax Return for Homeowners Associations), you are not required to file a Florida return.
• Political organizations that file federal Form 1120-POL.
• S corporations that pay federal income tax on Line 22c of federal Form 1120S.
• Tax-exempt organizations that have “unrelated trade or business taxable income” for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or F-1120A.

Florida Corporate Short Form F-1120A
Corporations or other entities subject to Florida corporate income tax must file Florida Form F-1120 unless qualified to file Florida Corporate Short Form Income Tax Return, Florida Form F-1120A.

Who is Eligible to File Florida Form F-1120A?
A corporation qualifies to file Florida Form F-1120A if it meets ALL the following criteria:
• It has Florida net income of $45,000 or less.
• It conducts 100 percent of its business in Florida.

• It does not report any additions to and/or subtractions from federal taxable income other than a net operating loss deduction and/or state income taxes, if any.
• It is not included in a Florida or federal consolidated corporate income tax return.
• It claims no tax credits other than tentative tax payments or estimated tax payments.
• It is not required to pay Federal Alternative Minimum Tax.

Electronic Filing
You are able to file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the IRS MeF Federal/ State Electronic Filing Program. You must file and pay electronically if you paid $20,000 or more in tax during the State of Florida’s prior fiscal year (July 1 – June 30). The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A, F-1120ES, Declaration/Installment of Florida Estimated Income/ Franchise Tax, and F-7004, Florida Tentative Income/ Franchise Tax Return and Application for Extension of Time to File Return. Go to the Department’s website for more information.

Using Software to Prepare Your Return
If you use commercial software to prepare and file your paper return:
• The Department of Revenue must approve all vendor software that develops paper tax forms. Ask the vendor for proof that you are using approved software.
• Make sure that the software is for the correct year. You cannot use 2015 software to produce 2016 tax forms.
• Visit the Department’s website to obtain a list of approved software vendors.
• If you used software to produce your tax return last year, you will not receive a corporate income tax return package this year.

When is Florida Form F-1120 Due?
Generally, Florida Form F-1120 is due the later of:
(1) On or before the first day of the fourth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, the Florida Form F-1120 is due on or before April 1 of the following year; or
(2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120 is due on June 1.

You must file a return, even if no tax is due.
If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department’s website at: www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf

Note: A late-filed return will subject a corporation to penalty, whether or not tax is due.

Extension of Time to File
To apply for an extension of time for filing Florida Form F-1120, you must complete Florida Form F-7004, Florida Tentative Income/ Franchise Tax Return and Application for Extension of Time to File Return. To obtain Florida Form F-7004, see “Contact Us” on page 15.
You can file Florida Form F-7004 electronically through the IRS MeF federal/state electronic filing program or online. Go to the Department’s website for more information.

You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

You must file Florida Form F-7004 and pay all the tax due (tentative tax), on or before the original due date of Florida Form F-1120. An extension of time will be void if:
1) Your tentative tax due is not paid.
2) You underpay your tax by the greater of $2,000 or 30 percent of the tax shown on Florida Form F-1120 when filed.

Extensions are valid for six months. We permit only one extension per tax year.

Payment of Tax
You must pay the amount of tax due, as shown on Line 17 of the return, and either file your return or extension of time by the original due date. Make payments in U.S. funds. Penalties and interest apply to late payments.

Using Payment Credits
When a corporation makes payment using payment credits from a different Federal Employer Identification Number (FEIN), the following documentation is required:
- Written authorization, including an original signature of a corporate officer, from the corporation or entity that made the payment.
- The FEIN and complete names of the corporations or entities involved.
- The applied period (taxable year-end) for the payment credits you are requesting to transfer.
- The type of credit and the amount of payment credit you are requesting to transfer.

Where to Send Payments and Returns
Make check payable to and send with return to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Penalties
Late-Filed Return – The penalty for a return filed late is 10 percent per month, or fraction thereof, not to exceed 50 percent of the tax due with the return. If no tax is due and you file late, the penalty is $50 per month or fraction thereof, not to exceed $300.

Underpayment of Tentative Tax – The penalty for underpayment of tentative tax is 12 percent per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

Underpayment of Estimated Tax – The penalty for underpayment of estimated tax is 12 percent per year. If you underpay your estimated tax, complete Florida Form F-2220, Underpayment of Estimated Tax, and attach it to Florida Form F-1120 (see Line 14 instructions).

Incomplete Return – For an incomplete return, the penalty is the greater of $300 or 10 percent of the tax finally determined to be due, not to exceed $10,000. An incomplete return is one that we cannot readily handle, verify, or review.

Fraudulent Return – The penalty for filing a false or fraudulent return is 100 percent of the deficiency.

Electronic Filing – The penalty is 5% of the tax due for each month the return is not filed electronically. The penalty cannot exceed $250 in total. If no tax is due, the penalty is $10.

Interest
A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate on January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit our website.

Required Attachments
Attach a copy of the actual federal income tax return filed with the Internal Revenue Service (IRS).

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, 4626, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient. The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer’s name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

Taxable Year and Accounting Methods
The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Rounding Off to Whole-Dollar Amounts
Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

Federal Employer Identification Number
If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:
- Apply online at www.irs.gov
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from www.irs.gov or call 800-829-3676.

To Amend a Return
You must complete a Florida Form F-1120X to amend your Florida corporate income tax return if:
- You file an amended federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions.


**Estimated Tax (Florida Form F-1120ES)**

**Who Must Make Estimated Tax Payments?**

If you expect the amount of your income tax liability for the year to be more than $2,500, you must make a declaration of estimated tax for the taxable year. Use Florida Form F-1120ES, Declaration/Installation of Florida Consolidated Income/Franchise Tax to declare and pay estimated tax. To determine if a declaration and payment of estimated tax is required, complete the Estimated Tax Worksheet on page 6 of the Florida Form F-1120.

**Due Dates for Declaration and Payment**

Make your estimated tax payments in four equal installments. For calendar year filers, payments are due on April 30, June 30, September 30, and December 31. To obtain Florida Form F-1120ES, see “Contact Us” on page 15. The Department does not send reminder notices for estimated tax installments. Do not annualize your payments.

For a calendar of filing due dates for Florida corporate income tax returns go to the Department’s website at: [www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf](http://www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf)

To pay estimated tax, go to the Department’s website.

**Short Taxable Years**

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year, which results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year’s income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than $2,500, a declaration is required.

**Amended Declaration (Florida Form F-1120ES)**

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated tax. If the revised estimate differs materially from the original estimate, file an amended declaration on or before the next installment due date.

**Underpayments of Estimated Tax**

If you underpay estimated tax, penalty and interest apply (see “Penalties” and “Interest” and the instructions for Line 14).

**Special Instructions**

**Consolidated Returns**

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where the parent corporation is subject to the Florida Income Tax Code and:

1. The affiliated group must have filed a consolidated return for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.
3. In the initial year of election, you must complete Florida Form F-1122, Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return for each affiliated member. Attach the form to the Florida consolidated return.
4. Complete Florida Form F-1122 and attach for each new member of the affiliated group.

5. A copy of federal Form 851 or Florida Form F-851 (Corporate Income/Franchise Tax Affiliations Schedule) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information see s. 220.131, F.S., and Rule 12C-1.0131, F.A.C.

**Florida Net Operating Loss Carryover Deduction (NOLD)**

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, IRC. The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

The Florida net operating loss carryover deduction is limited to the portion of the carryover apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, attach a schedule showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss
- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income
- NOL Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 15.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV, including that portion that reduces Florida taxable income below zero.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

Florida Statutes do not provide for a separate calculation for an Alternative Minimum Tax (AMT) net operating loss. You must use the regular NOLD available against regular taxable income or Alternative Minimum Taxable Income (AMTI). The NOLD carryover will be reduced by the amount actually used as a deduction from the regular Florida taxable income or the Florida AMTI. The Florida Income Tax Code does not limit the amount of the NOLD to 90 percent of the alternative minimum taxable income before the NOLD.

**Florida Net Capital Loss Carryover Deduction**

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC. The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.
To support a deduction, you must attach a schedule showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

**Florida Excess Contribution Carryover Deductions**

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year
- the Florida excess contribution carryover.

To support a deduction, you must attach a schedule showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

**Line-by-Line Instructions for Completing Florida Form F-1120**

We number Instructions to correspond with the appropriate schedule and line numbers.

**Computation of Florida Net Income Tax**

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions and subtractions, apportionment, and the Florida exemption.

**Line 1 - Federal Taxable Income**

Generally, corporations should enter the amount shown on Line 30 of federal Form 1120 or the corresponding line (taxable income) of the related federal income tax return.

If a corporation is a member of an affiliated group that filed a consolidated federal tax return, but the corporation is filing a separate return for Florida, the amount shown on Line 1 of the Florida Form F-1120 should be its federal taxable income computed as if it had filed a separate federal income tax return. Attach to Florida Form F-1120:

- A copy of the related federal consolidated return that was filed.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.

Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida had also filed a separate federal return.

When you file a Florida consolidated return, the amount that you should enter is the:

- Consolidated federal taxable income from Line 30 of federal Form 1120, or
- Corresponding line (taxable income) of the federal income tax return filed.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

**Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income**

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

**Note:** You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

**Line 3 - Additions to Federal Taxable Income**

Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 20, Column (a).

**Line 4 - Total of Lines 1, 2, and 3**

**Line 5 - Subtractions from Federal Taxable Income**

Enter the total amount of subtractions from federal taxable income shown on Schedule II, Line 12, Column (a).

**Line 6 - Adjusted Federal Income**

Subtract Line 5 from Line 4 and enter the difference.

**Line 7 - Florida Portion of Adjusted Federal Income**

If the taxpayer’s business is entirely within Florida, enter the amount reported on Line 6 on this line.

If the taxpayer is doing business outside Florida, complete Schedules III and IV and enter the adjusted federal income amount from Schedule IV, Line 9, Column (a).

**Line 8 - Nonbusiness Income Allocated to Florida**

If the taxpayer’s business is entirely within Florida, enter zero (0). If the business is outside Florida, see the instructions for Schedule R.

**Line 9 - Florida Exemption**

Section 220.14, F.S., exempts up to $50,000 of Florida net income. The amount of the exemption is the lesser of $50,000 or the Florida portion of adjusted federal income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If the sum of Line 7 plus Line 8 is zero or less, enter zero (0).

Florida allows only one $50,000 exemption to the members of a controlled group of corporations as defined in s. 1563, IRC. If you
file a consolidated return, the amount of exemption taken on Line 9 is limited to the lesser of $50,000 or the Florida portion of adjusted income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If members of the controlled group file separate returns, follow the instructions for Question H-1.

If the taxable year is less than 12 months, the $50,000 exemption must be prorated. Multiply $50,000 by the number of days in the short tax year divided by 365.

**Line 10 - Florida Net Income**
Subtract Line 9 from the sum of Lines 7 and 8 and enter the difference. If the result is a loss, enter zero (0).

**Line 11 - Tax Due**
Enter 5.5 percent of Line 10 or the amount from Schedule VI (Computation of Florida Alternative Minimum Tax), Line 11, whichever is greater. See instructions for Schedule VI.

**Line 12 - Credits Against the Tax**
Enter the total credits against the tax from Schedule V, Line 22. Credits against the tax cannot exceed the amount of tax due on Line 11 and cannot create a refund.

**Line 13 - Total Corporate Income/Franchise Tax Due**
Subtract Line 12 from Line 11.

**Line 14 - Penalty and Interest**
If you have underpaid estimated tax, you may compute penalty and interest using Florida Form F-2220 and enter the amounts on Lines 14(a) and 14(c). To obtain Florida Form F-2220, see “Contact Us” on page 15.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90 percent of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

**Note:** The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the scholarship funding credit earned with contributions made during the current tax year.

Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also “Penalties” and “Interest” on page 3.

**Line 15 - Total of Lines 13 and 14.**

**Line 16 - Payment Credits**
On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. Attach a schedule of payments showing the amounts paid and dates of each payment.

**Line 17 - Total Amount Due**
Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

**Line 18 - Credit**
Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **Note:** The election to apply an overpayment to the next year’s estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

**Line 19 - Refund**
Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. If Line 19 is left blank, we will credit the entire overpayment to next year’s estimated tax. Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

**Signature and Verification**
An officer or person authorized to sign for the entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

**Questions A through M**
All taxpayers must answer questions A through M.

**Question A** - Enter the state in which you are incorporated.

**Question B** - Enter the Florida document number received from the Florida Secretary of State. For information, contact the Department of State, Corporate Information at 850-245-6052 or visit the website at [www.sunbiz.org](http://www.sunbiz.org).

**Question C** - Check the appropriate box to indicate if you are filing a Florida consolidated return.

**Question D** - Check the “Initial return” box if the return is the initial Florida return filed. Check “Final return” only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return.

**Question E** - Check the “Depreciation election” (General Rule, Election A, or Election B). Taxpayers beginning business in Florida on or after January 1, 1987, should check General Rule. See “Depreciation Elections.”

**Question F** - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the “Principal Business Activity Codes” section of the IRS Instructions for Form 1120.

**Question G** - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed.

**Question H-1** - Florida allows only one $50,000 exemption to a controlled group of corporations as defined in s. 1563, IRC. If the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the $50,000 exemption for each corporation. If the controlled group is a parent-subsidiary group, please indicate the parent corporation on your attached list. Attaching the list shows consent to an unequal apportionment of the Florida exemption.
Question H-2 - Check the appropriate box to indicate if you are part of a federal consolidated return. Enter the name and FEIN from your federal consolidated return.

Question H-3 - Check the appropriate box to indicate if the federal common parent has sales, property or payroll in Florida.

Question I - Enter the address where the corporate books and records are located.

Question J - Check the appropriate box to indicate if you are a member of a partnership or joint venture that does business in Florida.

Question K - Provide the date of your latest IRS audit and list the years examined.

Question L - Please provide the name, a telephone number, and email address of the person to contact regarding this return.

Question M - Indicate the form number of the return filed with the IRS.

Depreciation Elections

The “General Rule” refers to s. 220.03(5)(a), F.S. Pursuant to this section, all amendments to the Internal Revenue Code of 1954 enacted after January 1, 1980, and before January 1, 1982, and have effective dates prior to January 1, 1982, were given effect under Chapter 220, F.S., retroactively to the effective date of such amendments. Taxpayers who elected to be governed by the General Rule; or did not make a valid election pursuant to s. 220.03(5)(b), F.S., or s. 220.03(5)(c), F.S., for taxable years beginning prior to January 1, 1987, were subject to the Emergency Excise Tax (EET) on assets placed in service between January 1, 1981, and December 31, 1986, for tax years ending prior to January 1, 2012.

“Election A” means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(b), F.S., to report and pay the corporate income/franchise tax as if the amendments to the Internal Revenue Code that were enacted after January 1, 1980, and before January 1, 1982, became effective on January 1, 1982. Taxpayers who made Election A are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1981. Enter this adjustment on Schedule I, Line 19.

“Election B” means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(c), F.S., to report and pay the corporate income/franchise tax as if the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely. Taxpayers who made Election B are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1986. Enter this adjustment on Schedule I, Line 19.

If a consolidated Florida corporate income/franchise tax return is filed, a separate schedule listing the name, address, FEIN, and the depreciation election (General Rule, Election A, or Election B) of each included corporation must be attached.

Schedule I – Additions and/or Adjustments to Federal Taxable Income

Note: Taxpayers required to complete Schedule VI (Alternative Minimum Tax) must complete Column (b).

Line 1 - Interest Excluded from Federal Taxable Income

Column (a). Enter the amount of interest excluded from taxable income under s. 103(a), IRC, or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265, IRC, or any other law. These items will be included in Schedule M-1 of the federal return.

Column (b). Enter the amount entered under Column (a), less the amount already included in federal alternative minimum taxable income (usually 60 percent), including interest on private activity bonds and interest included in the adjusted current earnings (ACE) adjustment.

Line 2 - Undistributed Net Long-Term Capital Gains

Columns (a) and (b). If you are a regulated investment company (RIC) or a real estate investment trust (REIT), enter the undistributed net capital gain for the taxable year computed pursuant to ss. 852(b)(3)(D) and 857(b)(3)(D), IRC.

Line 3 - Net Operating Loss Deduction

Column (a). The amount of net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the corresponding line of other federal income tax forms.

Column (b). The net operating loss deduction should be the amount on the federal Form 4626.

Line 4 - Net Capital Loss Carryover

Columns (a) and (b). Enter the net capital loss carryover, as defined in s. 1212, IRC, deducted from capital gains in computing federal taxable income for the taxable year. Refer to federal Form 1120, Schedule D, for this adjustment.

Line 5 - Excess Charitable Contribution Carryover

Columns (a) and (b). Enter the amount of excess charitable contributions, determined under s. 170(d)(2), IRC, carried forward and deducted in computing federal taxable income for the taxable year.

Line 6 - Employee Benefit Plan Contribution Carryover

Columns (a) and (b). Enter the total amount of excess employee benefit plan deductions determined under s. 404(a)(1)(E), IRC, (excess contributions to qualified pension plans) and s. 404(a)(3)(A)(ii), IRC, (excess contributions to qualified stock bonus or profit-sharing plans), and carried forward and deducted in computing federal taxable income for the taxable year.

Line 7 - Enterprise Zone Jobs Credit

Columns (a) and (b). Enter the amount from Line 3 of Schedule V. This will be the amount of enterprise zone jobs credit on Florida Form F-1156Z for the taxable year.

Line 8 - Ad Valorem Taxes Allowable as an Enterprise Zone Property Tax Credit

Columns (a) and (b). Enter the amount from Line 5 of Schedule V. This will be the portion of the ad valorem taxes paid or incurred for the taxable year that is allowable as an enterprise zone property tax credit on Florida Form F-1158Z.

Line 9 - Guaranty Association Assessment(s) Credit

Columns (a) and (b). Enter the amount from Line 1 of Schedule V.

Line 10 - Rural and/or Urban High Crime Area Job Tax Credits

Columns (a) and (b). Enter the total of the amounts from Lines 6 and 7 of Schedule V. This is the amount taken as rural and/or urban high crime area job tax credits for the taxable year.

Line 11 - State Housing Tax Credit

Columns (a) and (b). Enter the amount from Line 12 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year.
Line 12 - Credit for Contributions to Nonprofit Scholarship-Funding Organizations

Columns (a) and (b). Enter the amount from Line 13 of Schedule V. This is the amount taken as a credit for contributions to nonprofit scholarship-funding organizations for the taxable year.

Line 13 - Renewable Energy Tax Credits

Columns (a) and (b). Enter the total of the amounts from Lines 14 and 15 of Schedule V. This is the amount taken for the renewable energy technologies investment tax credit and the renewable energy production tax credit for the taxable year.

Line 14 - New Markets Tax Credit

Columns (a) and (b). Enter the amount from Line 16 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

Line 15 – Entertainment Industry Tax Credit

Columns (a) and (b). Enter the amount from Line 17 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

Line 16 – Credits for Spaceflight Projects

Columns (a) and (b). Enter the amount from Line 18 of Schedule V. This is the amount taken as credits for spaceflight projects for the taxable year.

Line 17 – Research and Development Tax Credit

Columns (a) and (b). Enter the amount from Line 19 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

Line 18 – Energy Economic Zone Tax Credit

Columns (a) and (b). Enter the amount from Line 20 of Schedule V. This is the amount of the energy economic zone tax credit taken for the taxable year.

Line 19 – Other Additions

Attach explanatory schedules. Examples:

(1) Partnership adjustment.

Columns (a) and (b). Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications increase the taxpayer’s distributive share of partnership income or loss included in its federal income tax return, you must enter an appropriate addition as determined on Florida Form F-1065 on Line 19 of this schedule.

(2) Consolidated income adjustment.

Columns (a) and (b). No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer’s first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

(3) Depreciation adjustment.

Column (a). The required depreciation adjustment is for Election A and Election B taxpayers (see Depreciation Elections section on page 7). The depreciation adjustment will include the positive or negative difference, if any, between the depreciation deducted as shown on federal Form 4562 for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980. Attach a copy of federal Form 4562 and a statement setting forth the details of the adjustment.

Column (b). Taxpayers who were required to include an amount as a tax preference item on federal Form 4626 for assets for which a depreciation adjustment was made in Column (a) pursuant to s. 220.03(5)(b) or (c), F.S., should adjust the amount included in Column (a) by the amount of the tax preference addition.

Taxpayers required to include amounts in the adjusted current earnings (ACE) adjustment should adjust the amount included in Column (a) by the amount of the depreciation ultimately included in the ACE adjustment.

If a taxpayer is governed by Election A or Election B and directly or indirectly owns an interest in a partnership, trust, or other entity not taxable as a corporation, it must include in its adjustment its distributive share of any depreciation difference. The difference in the depreciation for the partnership, trust, or other entity should be computed in the same manner explained above for Election A or Election B. The taxpayer’s distributive share of the depreciation difference computed should be added to the difference computed under Election A or Election B on the taxpayer’s assets. You must attach a copy of the underlying entity’s federal Form 4562 and a statement setting forth the details of the adjustment.

(4) Emergency excise tax credit.

Columns (a) and (b). Beginning with tax years ending in 2012, an addition is required for the amount of emergency excise tax credit (s. 220.195, F.S.) that is deductible from gross income in the computation of taxable income for the taxable year per s. 220.13(1)(a).6., F.S.

Schedule II – Subtractions from Federal Taxable Income

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

Note: Taxpayers required to complete Schedule VI (Computation of Florida Alternative Minimum Tax) must complete Column (b).

Line 1 - Gross Foreign Source Income Less Attributable Expenses

Columns (a) and (b). Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter the total of expenses directly and indirectly attributable to ss. 78 and 862, IRC, on Line 1(c). Add s. 78 income and s. 862 dividends and subtract expenses (1[a] + 1[b] - 1[c]). Enter result on Line 1.

Line 2 - Gross Subpart F Income Less Attributable Expenses

Columns (a) and (b). Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income (2[a] - 2[b]). Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

Note: Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

Line 3 - Florida Net Operating Loss Carryover Deduction

Columns (a) and (b). See Florida Net Operating Loss Carryover Deduction instructions (page 4).

Line 4 - Florida Net Capital Loss Carryover Deduction

Columns (a) and (b). See Florida Net Capital Loss Carryover Deduction instructions (page 4).
Line 5 - Florida Excess Charitable Contribution Carryover
Columns (a) and (b). See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 6 - Florida Employee Benefit Plan Contribution Carryover
Columns (a) and (b). See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 7 - Nonbusiness Income
Columns (a) and (b). If the taxpayer’s business is entirely within Florida, enter zero (0). If the business is outside Florida, enter the amount of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 14).

Line 8 - Eligible Net Income of an International Banking Facility
Columns (a) and (b). The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

Line 9 – s. 179, IRC, Expense
Columns (a) and (b). Enter one-seventh of the amounts that were added back for s. 179, IRC, expense in excess of $128,000 for each tax year beginning in 2009 and 2011 through 2014; and in excess of $250,000 for tax years beginning in 2010. Attach a schedule showing the year and amount of the original addition and the amount of the subtraction, including subtractions claimed in earlier years.

Line 10 – s. 168(k), IRC, Special Bonus Depreciation
Columns (a) and (b). Enter one-seventh of the amounts that were added back for the special bonus depreciation under s. 168(k), IRC, for assets placed in service during the 2009 through 2014 calendar years. Attach a schedule showing the year and amount of the original addition and the amount of the subtraction, including subtractions claimed in earlier years.

Line 11 - Other Subtractions
Columns (a) and (b). Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

1. Partnership adjustment. Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer’s distributive share of partnership income or loss included in its federal income tax return, an appropriate subtraction as determined on Florida Form F-1120, Line 6, must be entered on Line 11 of this schedule.

2. Certain foreign taxes. Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20 percent of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.

3. Cancellation of indebtedness income deferred under s. 108(i), IRC. Enter the amount of income previously required to be added back under s. 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of s. 108(i), IRC, income added back under s. 220.13(1)(e)3., F.S.

Schedule III – Apportionment of Adjusted Federal Income
Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is “doing business” in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida’s share of adjusted federal income by ratios of the taxpayer’s property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. We weight the apportionment factors as follows: 25 percent to property, 25 percent to payroll, and 50 percent to sales.

Note: If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be 33 1/3 percent and the weighted percentage for the sales factor will be 66 2/3 percent. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25 percent to 50 percent each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100 percent.

All amounts related to nonbusiness income, income related to ss. 78, 862, and 951, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

III-A Line 1. Average Value of Property
The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rents.

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except...
goodwill, owned and used in the business. The term “financial organization” includes any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of any of the following:

(a) Coin or currency located in Florida.

(b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers’ acceptances.

(c) Installment obligations on loans for which the customer initially applied at an office located in Florida.

(d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.

(e) A portion of a participation loan where the office that enters into the participation is located in Florida.

(f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.

(g) Investments in securities that generate business income where the taxpayer’s commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.

(h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.

(i) Leases of tangible personal property where the taxpayer’s commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.

(j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.

(k) Any other intangible personal property located in Florida used to generate business income.

III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

(a) The employee’s service is performed entirely within Florida, or

(b) The employee’s service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee’s service, or

(c) Some of the employee’s service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee’s residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.

Sponsored Research and Development Contracts through a University

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

III-A Line 3. Sales Factor

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term “sales” as gross receipts without regard to returns or allowances. The term “sales” is not limited to tangible personal property, and includes:

(a) Rental or royalty income if such income is significant in the taxpayer’s business.

(b) Interest received on deferred payments of sales of real or tangible personal property.

(c) Income from the sale, licensing, or other use of intangible personal property.

(d) Sales of services.

(e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is “doing business” in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

Sales will be attributable to Florida using the following criteria:

(a) Sales of tangible personal property will be “Florida sales” if the property is delivered or shipped to a purchaser within Florida.

(b) Rentals will be “Florida sales” if the real or tangible personal property is in Florida.

(c) Interest received on deferred payments of sales of real or tangible personal property will be included in “Florida sales” if the sale of the property is in Florida.

(d) Sales of service organizations are within Florida if the services are performed in Florida.

For a financial organization, “Florida sales” will also include:

(a) Fees, commissions, or other compensation for financial services rendered within Florida.

(b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.

(c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.

(d) Dividends received within Florida.

(e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.
Taxpayers required to compute Florida alternative minimum tax should only compute the Florida portion of adjusted federal income in Column (a) and the Florida portion of adjusted federal alternative minimum taxable income in Column (b). Taxpayers not required to compute Florida alternative minimum tax should only compute the Florida portion of adjusted federal income in Column (a).

**Column (a) - Apportionment of Adjusted Federal Income**

**Line 1, Column (a) - Apportionable Adjusted Federal Income**

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

**Line 2, Column (a) - Florida Apportionment Fraction**

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

**Line 4, Column (a) - Net Operating Loss Carryover Apportioned to Florida**

Enter any available Florida net operating loss carryover deduction.

To support a deduction, you must attach a schedule showing how you computed the deduction. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4, including Examples of Florida Net Operating Loss Carry Forward Schedules on page 15.

**Line 5, Column (a) - Net Capital Loss Carryover Apportioned to Florida**

Enter any available Florida net capital loss carryover deduction.

See the Florida Net Capital Loss Carryover Deduction instructions on page 4.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of loss, apportionment fraction for the taxable year in which the loss occurred, and amounts of the carryover(s) previously deducted.

**Line 6, Column (a) - Excess Charitable Contribution Carryover Apportioned to Florida**

Enter any available Florida excess charitable contribution carryover.

See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

**Line 7, Column (a) - Employee Benefit Plan Contribution Carryover Apportioned to Florida**

Enter any available Florida employee benefit plan excess contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

**Line 8, Column (a) - Total Carryovers Apportioned to Florida**

Add Column (a), Lines 4 through 7, and enter the total.

**Line 9, Column (a) - Adjusted Federal Income Apportioned to Florida**

Subtract Line 8, Column (a) from Line 3, Column (a) and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).
Column (b) - Apportionment of Adjusted Alternative Minimum Taxable Income
Line 1, Column (b) - Apportioned Adjusted Federal Income
Enter the adjusted federal alternative minimum taxable income from Schedule VI, Line 6.

Line 2, Column (b) - Florida Apportionment Fraction
Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

Lines 4 through 7, Column (b) - Net Operating Loss and Other Carryovers
Follow instructions for Schedule IV, Lines 4 through 7, Column (a); instructions for Schedule VI; and see the various carryover deduction instructions on pages 4 and 5.

Line 8, Column (b) - Total Carryovers Apportioned to Florida
Add Lines (b), Lines 4 through 7, and enter the total.

Line 9, Column (b) - Adjusted Federal Income Apportioned to Florida
Subtract Line 8, Column (b) from Line 3, Column (b) and enter the difference on this line and on Schedule VI, Line 7.

Schedule V – Credits Against the Corporate Income/Franchise Tax

Note: Credits against the tax may not exceed the corporate income/franchise tax liability.

Section 220.02(8), F.S., provides for an order of application for the credits against corporate income tax. The credits are listed in Schedule V in the order they must be applied. The Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit, available to certain insurers, is not listed in s. 220.02(8), F.S. Therefore, the FLAHIGA credit is to be included in the “other credits” on Line 21. You may find the instructions for the credit with the instructions for Line 21.

Line 1 - Florida Health Maintenance Organization Consumer Assistance Assessment Credit
A corporate income tax credit is available to a member of the Health Maintenance Organization Consumer Assistance Plan for assessments paid under s. 631.828, F.S. This credit is limited to 20 percent of the amount of such assessments for each of the five calendar years following the year in which such assessment was paid. Attach a copy of the assessment notice to Florida Form F-1120.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

Line 2 - Capital Investment Tax Credit
An annual capital investment tax credit is available to a qualifying business that establishes a qualifying project. Attach a copy of the certification. For qualifying projects defined in s. 220.191(1)(g)1. and 2., F.S., this credit is granted against only the portion of Florida corporate income tax generated by, or arising out of, the qualifying project. You must attach a pro forma tax return indicating the qualifying project’s Florida taxable income for the year to claim this credit. Businesses may apply for this credit with Enterprise Florida, Inc. at 850-298-6620. A taxpayer that takes this credit against Florida insurance premium tax is not eligible to take it against Florida corporate income tax.

For qualifying projects defined in s. 220.191(1)(g)3., F.S., when the capital investment tax credit is used in whole or in part by a member of the qualifying business’ affiliated group or a related entity that is taxable as a cooperative under subchapter T of the Internal Revenue Code, the qualifying business and the entities claiming the qualifying business’ tax credit must attach a schedule reconciling how the capital investment tax credit is used. The name, federal employer identification number and amount of capital investment tax credit claimed by each entity must be included in the schedule.

If you are claiming a transferred capital investment tax credit per s. 220.191(2)(c), F.S., you must attach to your return a copy of the letter received from the Department of Revenue certifying the amount of the credit transferred (only credits relating to solar energy projects may be transferred).

Line 3 - Enterprise Zone Jobs Credit
Any business claiming the credit must complete and attach a Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (Florida Form F-1156Z). Enter the amount from Florida Form F-1156Z. Taxpayers claiming the credit must include the amount claimed for the current taxable year on Schedule I, Line 7.

Line 4 - Community Contribution Tax Credit
Florida allows a credit equal to 50 percent of a qualified community contribution against corporate income tax for the taxable year of the contribution. The amount of the community contribution credit allowed is limited to $200,000 per taxpayer. You may carry forward any unused credits for a period not to exceed five (5) years.

Attach a copy of the decision approving the credit to the Florida Form F-1120 on which you are claiming the credit. Note: Insurance companies may not claim the community contribution credit against their corporate income tax liability.

Line 5 - Enterprise Zone Property Tax Credit
Any business claiming the credit must complete and attach an Enterprise Zone Property Tax Credit form (Florida Form F-1156Z). Enter the amount of enterprise zone property tax credit, including any applicable carryover credit, from Florida Form F-1156Z.

Note: Taxpayers claiming the credit must include the amount claimed for the current year on Schedule I, Line 8.

Line 6 - Rural Job Tax Credit, and Line 7 - Urban High Crime Area Job Tax Credit
Attach a copy of the approval to the return. A corporation that qualifies for one of these credits against sales and use tax is not eligible to take the same credit against Florida corporate income tax. You may carry forward any unused credit for a period not to exceed five (5) years.

Note: Taxpayers claiming these credits must include the amounts claimed for the current year on Schedule I, Line 10.

Line 8 - Emergency Excise Tax (EET) Credit
Beginning with tax years ending in 2012, there is a new emergency excise tax credit (s. 220.195, F.S.) which is equal to all of the emergency excise tax paid but not taken as a credit to be entered on this line. You may carry forward any unused credit for a period not to exceed five (5) years.

Note: Taxpayers must include the amount of any credit claimed that is deductible for the taxable year on Schedule I, Line 19 per s. 220.13(1)(a)6., F.S.

Attach a schedule showing computations to support the credit claimed.

Line 9 - Hazardous Waste Facility Tax Credit
A credit is allowed to the owner of any commercial hazardous waste facility for the sum of: (a) expenses for required hydrologic, geologic, or soil site evaluations and permit fees, and (b) five percent of the cost of stationary facility equipment used for recycling hazardous wastes pursuant to s. 220.184, F.S. Any unused credit may be carried forward for a period not to exceed five (5) years.

Line 10 - Florida Alternative Minimum Tax (AMT) Credit
A credit for Florida AMT paid is allowable in any tax year in which “regular” Florida tax is due subsequent to the tax year for which Florida AMT was paid. The amount of the credit is equal to the amount of AMT paid over the “regular” tax that would have otherwise been due without application of the credit for contributions to nonprofit scholarship-funding organizations (s. 220.1875, F.S.) and the Florida renewable energy production tax credit (s. 220.193, F.S.).
The amount of AMT credit that may be taken in a subsequent tax year is limited to the amount of “regular” tax that is due over the amount of AMT that would be due if the AMT statutes were applicable.

**Line 11 - Contaminated Site Rehabilitation Tax Credit**

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Note:** Taxpayers must include the amount claimed for the current year on Schedule I, Line 11.

**Line 12 - State Housing Tax Credit**

A credit is available against Florida corporate income tax based upon approved low income housing projects for a five (5) year credit period beginning with the year the project is completed. A taxpayer that wishes to participate in the State Housing Tax Credit Program must submit an application to the Florida Housing Finance Corporation. Attach a copy of the approval letter from the Florida Housing Finance Corporation to the return. Additional information can be obtained from the Low Income Housing Administrator at 850-488-4197.

**Note:** Taxpayers must include the amount claimed for the current year on Schedule I, Line 12.

**Line 13 – Credit for Contributions to Nonprofit Scholarship-Funding Organizations**

A credit is available against Florida corporate income tax for contributions to nonprofit scholarship-funding organizations (SFOs). To learn more about this credit or to submit your application, go to the Department’s website and follow the links.

The Department of Revenue must approve this credit before it can be taken. If the credit granted is not fully used in any one year, the taxpayer may apply for approval to carry forward the credit in a subsequent year. An unused credit cannot be carried forward more than five (5) years.

Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

**Line 14 - Renewable Energy Technologies Investment Tax Credit**

A credit is available against Florida corporate income tax for certain eligible costs incurred between July 1, 2006 and June 30, 2010 or between July 1, 2012 and June 30, 2016 in connection with an investment in renewable energy technologies. Any unused credit may be carried forward to tax years ending on or before December 31, 2018.

The certification from the Florida Energy and Climate Commission or the Department of Agriculture and Consumer Services must be attached to the return on which the credit is claimed.

You may transfer this tax credit. To learn more about transfers of this credit refer to Florida Form F-1193T, Notice of Intent to Transfer Florida Energy Tax Credit, available on the Department of Revenue’s website. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

**Line 15 - Florida Renewable Energy Production Tax Credit**

A credit is available against Florida corporate income tax for electricity produced at a Florida facility from renewable energy.

The credit is based upon additional electricity produced and sold between January 1, 2007 and June 30, 2010 or January 1, 2013 and June 30, 2016. Any unused amount of an allocated credit may be carried forward for up to five years. You may transfer this tax credit one time, in increments of 25% or more. Refer to Florida Form F-1193T, Notice of Intent to Transfer Florida Energy Tax Credit which is available on the Department of Revenue’s website.

Attach a copy of the certification received from the Department of Revenue or the Department of Agriculture and Consumer Services to your tax return showing the allocation of the credit. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to your return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 15.

**Line 16 – New Markets Tax Credit**

A credit is available against Florida corporate income tax for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. Attach a copy of the credit certification. You may carry forward any unused credit for a period not to exceed five (5) years.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 16.

**Line 17 – Entertainment Industry Tax Credit**

A credit is available against Florida corporate income tax as part of the entertainment industry financial incentive program. The program is administered by the Office of Film and Entertainment. Visit their website at http://www.filminflorida.com/. Attach a copy of the approval letter for the tax credit or credit transfer to the return. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 17.

**Line 18 – Credits for Spacelift Projects**

A credit is available against Florida corporate income tax for spacelift businesses that meet specified job creation and investment requirements and are certified by the Department of Economic Opportunity. Attach a copy of the Department of Economic Opportunity’s approval/certification letter to the return.

**Note:** Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 18.

**Line 19 - Research and Development Tax Credit**

A credit is available against Florida corporate income tax based upon qualified research expenses in Florida for taxpayers that also claim and are allowed a federal income tax credit under section 41 of the IRC for the same research expenses. The Department of Revenue must allocate this credit before it can be taken. Attach federal Forms 6765, 3800, and 1065, Schedule K-1 (if applicable) to the return. An unused credit cannot be carried forward more than five (5) years.

**Note:** Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 19.

**Line 20 - Energy Economic Zone Tax Credit**

A credit is available against Florida corporate income tax for eligible corporations located in an energy economic zone. Attach a copy of the certification approving the credit to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 20.

**Line 21 - Other Credits**

Enter the amount of any other credits allowable against the corporate income/franchise tax. Attach a supporting schedule indicating the type and amount of any allowable credit.
Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit

A credit against insurance premium tax or corporate income tax is available to member insurers of FLAHIGA as follows:

- For each assessment levied before January 1, 1997, 0.1 percent of the amount of the assessment for each year following the year in which the assessment was paid.
- For each assessment levied and paid after December 31, 1996, five percent of the amount of the assessment for each of the 20 years following the year in which the assessment was paid.

The total amount of assessment that can be claimed as a credit is net of any refunds received.

However, if a member insurer ceases doing business, all uncredited assessments may be credited against its insurance premium or corporate income tax liability for the year it ceases doing business.

The same assessment amount may not be offset by an insurer against both its insurance premium and corporate income tax liabilities.

Attach a statement showing the computations to support the credit claimed, a copy of the Assessment Levy, and a copy of the Certificate of Contribution for each assessment claimed as a credit.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

Line 22 - Total Credits Against the Tax

Enter the sum of Lines 1 through 21 on this line and on the front page of Florida Form F-1120 (Line 12).

Schedule VI – Computation of Florida Alternative Minimum Tax (AMT)

If you did not pay federal AMT for the related federal taxable year, you will not have to pay AMT to Florida.

Corporations required to pay federal AMT must compute the amount of “regular” Florida corporate income/franchise tax and the amount of Florida AMT that may be due. The corporation is liable for whichever amount is greater.

Florida AMT is 3.3 percent of the Florida alternative minimum taxable income (AMTI). The computation of the Florida AMTI is similar to the computation of the regular Florida taxable income. The primary difference is the starting point for the computation. The federal AMTI, after exemption, is the base used for computing the Florida AMTI.

A corporation that is part of an affiliated group, which filed a consolidated return for federal income tax purposes and paid the federal AMT, must compute Florida AMT even if it files a separate return for Florida. This is true even if the individual corporation would not have been subject to federal AMT if a separate federal return had been filed. The separate corporation must compute its federal AMTI using a pro forma federal Form 4626. The amounts reflected on the pro forma 4626 should be the actual amounts computed as the federal AMTI after the exemption. The federal form instructions indicate that zero should be entered if the actual amount is less than zero. The actual amount should be reflected for purposes of computing the Florida AMT.

The Florida Income Tax Code does not create a separate net operating loss carryover deduction (NOLD) for AMT purposes or limit the amount of the NOLD to 90 percent of AMTI before the NOLD. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4. Any available tax credits itemized in Schedule V should be used against the amount of AMT due.

Line 1 - Federal Alternative Minimum Taxable Income (AMTI) after Exemption

Enter the amount of federal AMTI, after the allowed $40,000 exemption or reduced exemption stated on the federal Form 4626.

Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts or income taxes paid to cities or counties. Prepare a list identifying the amount of tax and the state to which it was paid and attach it to Florida Form F-1120.

Line 3 - Additions to Federal Taxable Income

Enter the amount from Schedule I, Line 20, Column (b).

Line 5 - Subtractions from Federal Taxable Income

Enter the amount from Schedule II, Line 12, Column (b).

Line 7 - Florida Portion of Adjusted Federal Income

If the taxpayer’s business is conducted entirely within Florida, enter the amount reported on Schedule VI, Line 6 on this line, also. If the taxpayer’s business is also conducted outside Florida, complete Column (b) titled “Adjusted AMT Income” in Schedule IV. On Schedule VI, Line 7, enter the amount from Schedule IV, Line 9, Column (b).

Line 8 - Nonbusiness Income Allocated to Florida

If the taxpayer’s business is conducted entirely within Florida, enter zero. If the business is also conducted outside Florida, enter the amount from Schedule R, Line 1.

Line 9 - Florida Exemption

Use the instructions on page 5 for completing Florida Form F-1120, Line 9.

Note: The amounts entered in Schedule VI are not reduced by any amount entered on the front page of Florida Form F-1120.

Schedule R – Nonbusiness Income

Note: Taxpayers that conduct business entirely within Florida need not complete Schedule R.

Nonbusiness income is not subject to apportionment, but is allocated as provided in s. 220.16, F.S. The term nonbusiness does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer’s regular trade or business operations, or any amounts that could be included in apportionable income without violating the due process clause of the U.S. Constitution. In general, all transactions and activities of a taxpayer that are dependent upon, or contribute to the operations of the taxpayer’s economic enterprise as a whole, constitute the taxpayer’s trade or business. Functionally related dividends are presumed to be business income.

Nonbusiness income means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent they do not arise from transactions and activities in the regular course of a taxpayer’s trade or business.

Line 1 - Nonbusiness Income (Loss) Allocated to Florida

Enter each type (for example: dividends, interest, and royalties) and the amount of nonbusiness income allocated to Florida on this line and on the front page of Florida Form F-1120 (Line 8). AMT filers should enter the amount of nonbusiness income allocated to Florida on Schedule VI, Line 8.

Line 2 - Nonbusiness Income (Loss) Allocated Elsewhere

Enter each type (for example: dividends, interest, and royalties), the state or country to which the nonbusiness income is allocated, and the amount of nonbusiness income.

Line 3 - Total Nonbusiness Income

Enter the sum of Lines 1 and 2 on Line 3 and on Schedule II, Line 7.

Estimated Tax Worksheet

You must make estimated payments if your corporate income tax liability exceeds $2,500. Complete the worksheet to determine if estimated tax is due.

Line 2 - Florida Exemption $50,000

Members of a Controlled Group - Only one $50,000 exemption is allowed to a controlled group of corporations. For any Florida taxpayer who is a member of a controlled group, the manner in which the members allocate the $50,000 exemption for purposes of filing the annual Florida return will be binding upon all members with respect to estimated tax. This includes the determination of whether a declaration was required and the computation of penalties and interest on underpayments.
### Examples of Florida Net Operating Loss Carry Forward Schedules

**For Taxpayers that Apportion (doing business outside Florida):**

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>(a) Adjusted Federal Income/Loss</th>
<th>(b) Apportionment Fraction (rounded to 6 decimal places)</th>
<th>(c) Florida Apportioned Income/Loss (a) x (b)</th>
<th>(d) NOLCO Applied (Schedule IV)</th>
<th>(e) Florida Portion of Adjusted Federal Income/Loss (c + d)</th>
<th>(f) NOL Carry Forward to Next Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>$(1,000,000)</td>
<td>0.123456</td>
<td>$ (123,456)</td>
<td>$ -</td>
<td>$(123,456)</td>
<td>$(123,456)</td>
</tr>
<tr>
<td>2007</td>
<td>$ 750,000</td>
<td>0.123456</td>
<td>$ 92,592</td>
<td>$ (123,456)</td>
<td>$(30,864)</td>
<td>$(30,864)</td>
</tr>
<tr>
<td>2008</td>
<td>$ 1,500,000</td>
<td>0.123456</td>
<td>$ 185,184</td>
<td>$(30,864)</td>
<td>$ 154,320</td>
<td>-</td>
</tr>
</tbody>
</table>

**For 100% Florida Taxpayers:**

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>(a) Federal Income/Loss</th>
<th>(b) NOLCO Applied (Schedule II)</th>
<th>(c) Adjusted Florida Income/Loss</th>
<th>(d) NOL Carry Forward to Next Year</th>
</tr>
</thead>
<tbody>
<tr>
<td>2006</td>
<td>$(1,000,000)</td>
<td>$ -</td>
<td>$ (1,000,000)</td>
<td>$(1,000,000)</td>
</tr>
<tr>
<td>2007</td>
<td>$ 750,000</td>
<td>$ (1,000,000)</td>
<td>$ (250,000)</td>
<td>$(250,000)</td>
</tr>
<tr>
<td>2008</td>
<td>$ 1,500,000</td>
<td>$ (250,000)</td>
<td>$ 1,250,000</td>
<td>-</td>
</tr>
</tbody>
</table>

### Additional Florida forms which may be needed.

- **F-851** Affiliations Schedule
- **F-1065** Florida Partnership Information Return
- **F-1120A** Florida Corporate Short Form
- **F-1120ES** Declaration/Installment of Florida Estimated Income/Franchise Tax
- **F-1120X** Amended Florida Corporate Income Tax Return
- **F-1122** Authorization and Consent of Subsidiary Corporation to be included in a Consolidated Income Tax Return
- **F-1156Z** Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax
- **F-1158Z** Enterprise Zone Property Tax Credit
- **F-2220** Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax
- **F-7004** Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return

### Filing Tips

- Be sure to make personal file copies of your return and schedules before mailing originals to the Department of Revenue.
- Notify the Department of a change of address online at: www.myflorida.com/dor.
- For ease of processing and to ensure the Department properly records your return and payment, use an original form whenever possible.
- To find filing due dates for the current year go to the Department’s website at: www.myflorida.com/dor/taxes/pdf/CIT_due_dates.pdf

### Contact Us

Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

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

To find a **taxpayer service center** near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

**For written replies to tax questions,** write to:

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

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

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

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)
**Amended Florida Corporate Income/Franchise Tax Return**

**Part I**  
Fill in applicable items and use Part II to explain any changes.

1. Federal taxable income
2. State income taxes deducted in computing federal taxable income
3. Additions to federal taxable income
4. Total of Lines 1 through 3
5. Subtractions from federal taxable income
6. Adjusted federal income (Line 4 minus Line 5)
7. Florida portion of adjusted federal income
8. Nonbusiness income allocated to Florida
9. Florida exemption
10. Florida net income (Line 7 plus Line 8 minus Line 9)

**Reason for amended return:**
- [ ] Amended federal return (attach copy)
- [ ] IRS audit adjustment (attach copy)
- [ ] Other adjustment

**Type of return being amended:**
- [ ] F-1120
- [ ] F-1120A
- [ ] F-1120X

**Florida Department of Revenue**

**Amended Florida Corporate Income/Franchise Tax Return**

**Reason for amended return:**
- [ ] Amended federal return (attach copy)
- [ ] IRS audit adjustment (attach copy)
- [ ] Other adjustment

**Type of return being amended:**
- [ ] F-1120
- [ ] F-1120A
- [ ] F-1120X

**Date last return filed:**

**For tax year:**

**Date of Revenue Agent Report (RAR):**

**FEIN:**

**Beginning:**

**Ending:**

**Check here if you transmitted funds electronically**

**Year ending:**

**Name**

**Address**

**City/State/ZIP**

**Total amount due from Line 19**

**US DOLLARS**

**Cents**

**Total credit from Line 20**

**Total refund from Line 22**

**FEIN**

**Total refund from Line 22**

**US DOLLARS**

**Cents**
<table>
<thead>
<tr>
<th></th>
<th>A. As originally reported or as adjusted</th>
<th></th>
<th>B. Correct amount (Attach amended schedules)</th>
</tr>
</thead>
<tbody>
<tr>
<td>11. Tax due</td>
<td>Check here if paying FL AMT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>12. Credits against the tax</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>13. Total corporate income/franchise tax due</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>14. Penalty and interest</td>
<td>(attach Florida Form F-2220 and/or schedule)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>15. Total of Lines 13 and 14</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

16. a) Estimated payments   
    b) Tentative payment   
    c) Tax paid with or after return   

17. a) Credit   
      if any shown on last return, or as later adjusted   
        b) Refund   

18. Total payments (Line 16 minus Line 17)   

19. Total amount due or overpayment (Line 15 minus Line 18). Enter on payment coupon, also.   

20. Credit: Enter amount of overpayment credited to ______ estimated tax here and on payment coupon.   

21. Offset: Enter amount of overpayment to be offset.   

22. Refund: Enter amount of overpayment to be refunded here and on payment coupon.   

Contact person: ___________________________   
Telephone number: (_______) _____________   

Part II — Explanation of changes to income, deductions, credits, etc. Attach separate sheet if needed. To expedite processing, please indicate if this tax year has been previously audited by the Department; include the service notification (audit) number.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer (must be an original signature) | Date | Title |
---|---|---|
Paid preparer only | Preparer's signature | Date | Preparer check if self-employed |
| Firm's name (or yours if self-employed) and address | | | Preparer's Tax Identification Number (PTIN) |

Paid preparer only only

This return is considered incomplete unless a copy of the federal return is attached. A return that is not signed, or improperly signed and verified, will be subject to a penalty. The statute of limitations period will not start until the return is properly signed and verified. This return must be completed in its entirety.
Corporate income tax is imposed by section (s.) 220.11, Florida Statutes (F.S.). You must use Florida Form F-1120X to correct a tax return that you previously filed on Florida Forms F-1120 or F-1120A. Use Florida Form F-1120X to correct your return as originally filed or as later adjusted by an amended return, a claim for refund, or an examination.

**Note:** Florida law does not allow net operating loss carrybacks or capital loss carrybacks.

You must attach a copy of any schedule, form, or statement filed with the federal form that is applicable to your Florida Form F-1120X. A claim for refund is subject to audit verification and must be supported by proper documentation so the Department of Revenue can process your claim.

**When to file** – You may file Florida Form F-1120X only after you have filed the original return. You should file Florida Form F-1120X as soon as there is a change in the taxable income reported on your original return. Generally, you must file a refund claim within three years.

**Time Limitations** – You have 60 days to file Florida Form F-1120X, after the adjustments to your federal taxable income have been agreed to or finally determined. These adjustments to your income may occur through a federal tax audit or a federal amended return. Per s. 220.23(2)(d), F.S., you must file a refund claim based on a federal audit adjustment within two years after the required Florida Form F-1120X filing date, whether or not you filed the Florida Form F-1120X.

**Where to Send Payments and Returns**

Make check payable to and send with return to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0135

If you are requesting a refund (Line 22), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

**Specific Instructions**

Enter the current name and address of your corporation. If the corporation’s name has changed since you filed the original return, write the previous name of the business on the line marked “Formerly known as.” If the name has not changed, leave this line blank.

Check the reason you are filing an amended return. If it is the result of an amended federal return, attach a copy. If it is the result of an Internal Revenue Service (IRS) audit adjustment, attach a signed, dated copy of IRS Form 4549A (Income Tax Examination Changes) or other document evidencing the completed audit. Form 4549A is also referred to as a Revenue Agent Report (RAR). Enter the date of the IRS report. Check the box showing the type of return that you are amending.

Record the Federal Employer Identification Number (FEIN) of the corporation. Enter the beginning and ending dates of the tax year for which you are filing an amended return. Enter the date of the last return filed for your corporation.

**Part I**

Enter all data in Part I of Florida Form F-1120X. You may need attachments to support the entries in Part I. Attach an appropriate updated Florida Form F-1120 schedule if there are changes. Any substitute schedules must contain all the required information and follow the format of the Department's printed schedules. Include the corporate name and FEIN on all attachments. Incomplete or missing information on Florida Form F-1120X may cause processing delays.

The line numbers on Florida Form F-1120X correspond to line numbers of the Florida Form F-1120, with a few exceptions. We outline these exceptions below. In Column A, enter the specified amounts from Florida Forms F-1120 or F-1120A as originally reported or later adjusted. In Column B, enter the corrected amount.

**Line 11 - Compute Corporate Income/Franchise Tax Due.**

Enter 5.5 percent of Line 10, with one exception. Taxpayers that paid Florida Alternative Minimum Tax (AMT) and taxpayers subject to the Florida AMT because of federal adjustment should compare “regular” Florida tax, on Page 1 of Florida Form F-1120, to the Florida AMT due on Schedule VI of Florida Form F-1120. The taxpayer is liable for whichever is greater, and should enter this amount on Line 11.

In column A on line 11, include any emergency excise tax as originally reported or as later adjusted prior to your tax year beginning on or after January 1, 2012. Emergency excise tax adjustments are no longer necessary on an amended return because emergency excise tax was repealed and all amounts previously reported and paid have been converted to credits.

**Line 13 - Total Corporate Income/Franchise Tax Due.**

Subtract Line 12 from Line 11.

**Line 16 – Payments.** On Line 16a, enter the amount of estimated tax payments including any allowed overpayment credit from the prior year. On Line 16b, enter the amount of any tentative tax payments sent in with Florida Form F-7004. On
Line 16c, enter the amount of any tax paid with the return and any tax paid after you filed the original return. If you paid tax as the result of an audit, include proper documentation.

**Line 19 – Total Amount Due or Overpayment.** Subtract Line 18 from Line 15 and enter the difference of tax due or overpayment. If this line reflects tax due, also enter this amount in the space provided on the front of the payment coupon. Make any check payable to the Florida Department of Revenue.

**Lines 20 through 22 - Overpayment.** Indicate how you wish to apportion your overpayment:

- Enter on Line 20, the amount of overpayment from Line 19 that you want credited to estimated tax,
- Enter on Line 21, the amount of overpayment from Line 19 to be offset against underpayments for other years if amended returns are also being filed for other years, and/or
- Enter on Line 22, the amount of overpayment from Line 19 you want refunded. Sub S corporations must include the Notice of Acceptance as an S Corporation from the IRS if it has not been included with previously filed returns.

**Part II - Explanation of Changes to Income, Deductions, Credits, etc.** (Use the space provided and/or attach additional sheets.) Enter the line reference for which a change is reported. Give the reason for each change. If the change involves an item of income, deduction, or credit that Florida Form F-1120 or its instructions requires you to support with a schedule, statement, or form, attach the correct schedule, statement, or form to this Florida Form F-1120X. Explain any computational changes and attach supporting schedules.

Explain any changes in the apportionment fraction used on the original return. Use Schedules III and IV of Florida Form F-1120 to recompute the apportionment fraction and to determine the Florida portion of adjusted federal or net income. Attach these schedules to Florida Form F-1120X.

**Signature and Verification**
An officer of the entity who is authorized to sign for that entity must sign all returns. An original signature is required. We will not accept a photocopy, facsimile, or stamped signature. A receiver, trustee, or assignee must sign any return you are required to file on behalf of your organization.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), and
- Preparer tax identification number (PTIN).

---

**Remember**

- Make your check payable to the Florida Department of Revenue in US dollars.
- Write your FEIN on your check.
- Sign your check and all returns.
- Attach your signed, dated copy of IRS Form 4549A and/or other required documents.

---

**Contact Us**
Information, forms, and tutorials are available on our website: [www.myflorida.com/dor](http://www.myflorida.com/dor)

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

To find a taxpayer service center near you, go to: [www.myflorida.com/dor/contact.html](http://www.myflorida.com/dor/contact.html)

For written replies to tax questions, write to:
Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Subscribe to our tax publications to receive due date reminders or an email when we post:
- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to: [www.myflorida.com/dor/list](http://www.myflorida.com/dor/list)
Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax

Applications may be filed with the Department between 12:00 a.m., ET, March 20 and 11:59 p.m., ET, March 26 of each calendar year for which the credit is available. If the total credits for all qualified applicants exceed the tax credit cap, the Department will allocate credits on a prorated basis.

Instructions

Once you complete this application, you will receive a confirmation number. The screen will display the information entered and confirm receipt of the electronic application for credit allocation. You will be able to print this information and confirmation number.

The Department will send you written correspondence within 10 working days of March 27. We will either approve an amount of tax credit allocation or explain why a credit allocation could not be approved.

About the Research and Development Tax Credit

The credit is available annually and is based upon qualified research expenses in Florida allowed under section (s.) 41 of the Internal Revenue Code (IRC). Approved tax credits will be based on qualified research expenses incurred during the prior calendar year.

Who May Apply

Corporations, as defined in s. 220.03, F.S., that also meet the definition of qualified target industry business, as defined in s. 288.106(2)(n), F.S., may apply. However, only qualified target industry businesses in the manufacturing, life sciences, information technology, aviation and aerospace, homeland security and defense, cloud information technology, marine sciences, materials science, and nanotechnology industries may qualify for a tax credit.

A corporation applying for the tax credit must include a letter from the Department of Economic Opportunity certifying that it is an eligible qualified target industry business with its application.

Federal Income Tax Credit

To receive a Florida research and development tax credit, the corporation must claim and be allowed a research credit for the taxable year against federal income tax for qualified research expenses under s. 41, IRC. Attach federal Form 6765 (Credit for Increasing Research Activities) and federal Form 3800 (General Business Credit) to Florida Form F-1120 (Florida Corporate Income Tax Return) when claiming the Florida credit. For federal forms, see www.irs.gov/Forms-&-Pubs.
Qualified Research Expenses

Qualified research expenses are defined as research expenses qualifying for the credit under s. 41, IRC, for in-house research expenses incurred in Florida or contract research expenses incurred in Florida. The term "qualified research expenses" does not include research conducted outside Florida or research expenses that do not qualify for a credit under s. 41, IRC.

Program Limitations

The Florida research and development tax credit taken may not exceed 50 percent of the Florida corporate income tax liability after all other credits have been applied in the order provided in s. 220.02(8), F.S.

If the amount of qualified research expenses is reduced as a result of a federal audit or examination, the Florida credit must be recalculated. Amended Florida returns must be filed for all affected years, and the difference between the initial credit amount taken and the recalculated credit amount, with interest, in accordance with the provisions of s. 220.807, F.S., must be paid to the Department.

Apply for the Research and Development Tax Credit Allocation.

[When you click on the link above, you will be taken to a new page (see below).]
Research and Development Tax Credit for Florida Corporate Income/Franchise Tax

(Under section 220.196, Florida Statutes)

Beginning 12:00 a.m., ET, March 20th and ending 11:59 p.m., ET, March 26th, you may apply for the credit based upon qualified research expenses incurred during the prior calendar year.

Indicate your tax year:

☐ Calendar year
☐ Other taxable year beginning ☐/☐/☐ and ending ☐/☐/☐.

Enter the appropriate information in the following boxes:

Federal Employer Identification Number (FEIN):

Corporation Name:

Date of Incorporation:

Mailing Address:

Address (cont):

City:

State:

ZIP Code:

Contact Person:

Contact's Telephone Number:

Contact's Email Address:

If a consolidated Florida corporate income tax return is filed, provide the parent corporation's name and FEIN.

Parent Corporation's Name:

Parent Corporation's FEIN:

Target Industry Business

Is this a qualified target industry business as defined in section 288.106(2)(n), F.S., and certified by the Department of Economic Opportunity? ☐ Yes ☐ No

Attach certification letter from the Department of Economic Opportunity.
Federal Credit for Increasing Research Activities

Is the corporation planning to claim the federal credit for increasing research activities for its qualified research expenses incurred during the prior calendar year? □ Yes □ No

Indicate the corporation’s total (including non-Florida) research expenses qualifying for the federal credit for increasing research activities under s. 41, IRC, incurred during calendar year (January 1 – December 31).

(Enter whole dollar amount only.)

$ ___________

Tentative Allowable Amount of Credit

Lines (1) – (6): Compute the base amount as the average of the qualified research expenses in Florida for the 4 taxable years preceding the taxable year for which the credit is determined. The qualified research expenses taken into account in computing the base amount is determined on a basis consistent with the determination of qualified research expenses for the taxable year.

The 4 taxable years used to compute the base amount must end before the calendar year for which the qualified research expenses are determined. For example, the base years for qualified research expenses incurred during calendar year 2015 should end in 2014, 2013, 2012, and 2011*. See table below:

<table>
<thead>
<tr>
<th>Tax year end</th>
<th>Qualified research expenses in Florida</th>
<th>1st taxable year ending before the taxable year of the credit</th>
<th>2nd taxable year ending before the taxable year of the credit</th>
<th>3rd taxable year ending before the taxable year of the credit</th>
<th>4th taxable year ending before the taxable year of the credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/31/2016</td>
<td></td>
<td>01/31/2014</td>
<td>01/31/2013</td>
<td>01/31/2012</td>
<td>01/31/2011</td>
</tr>
<tr>
<td>02/29/2016</td>
<td></td>
<td>02/28/2014</td>
<td>02/28/2013</td>
<td>02/29/2012</td>
<td>02/28/2011</td>
</tr>
<tr>
<td>03/31/2016</td>
<td></td>
<td>03/31/2014</td>
<td>03/31/2013</td>
<td>03/31/2012</td>
<td>03/31/2011</td>
</tr>
<tr>
<td>04/30/2016</td>
<td></td>
<td>04/30/2014</td>
<td>04/30/2013</td>
<td>04/30/2012</td>
<td>04/30/2011</td>
</tr>
<tr>
<td>05/31/2016</td>
<td></td>
<td>05/31/2014</td>
<td>05/31/2013</td>
<td>05/31/2012</td>
<td>05/31/2011</td>
</tr>
<tr>
<td>06/30/2016</td>
<td></td>
<td>06/30/2014</td>
<td>06/30/2013</td>
<td>06/30/2012</td>
<td>06/30/2011</td>
</tr>
<tr>
<td>07/31/2016</td>
<td></td>
<td>07/31/2014</td>
<td>07/31/2013</td>
<td>07/31/2012</td>
<td>07/31/2011</td>
</tr>
<tr>
<td>08/31/2016</td>
<td></td>
<td>08/31/2014</td>
<td>08/31/2013</td>
<td>08/31/2012</td>
<td>08/31/2011</td>
</tr>
<tr>
<td>09/30/2016</td>
<td></td>
<td>09/30/2014</td>
<td>09/30/2013</td>
<td>09/30/2012</td>
<td>09/30/2011</td>
</tr>
<tr>
<td>10/31/2016</td>
<td></td>
<td>10/31/2014</td>
<td>10/31/2013</td>
<td>10/31/2012</td>
<td>10/31/2011</td>
</tr>
</tbody>
</table>

*If the corporation has any short years as part of the base calculation, include the corporation’s taxable years.

Lines (7) – (10): Compute the credit allocation requested. The tax credit is 10 percent of the qualified research expenses over the base amount. However, the maximum tax credit for a business enterprise that has not been in existence for at least 4 taxable years immediately preceding the taxable year of the credit is reduced by 25 percent for each taxable year for which the business enterprise, or a predecessor corporation that was a business enterprise, did not exist.
<table>
<thead>
<tr>
<th>Taxable years preceding the taxable year of the credit</th>
<th>Qualified research expenses in Florida (Enter whole dollar amount only.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) 1st taxable year end □□/□□/□□ or □□/□□/20□□</td>
<td>$</td>
</tr>
<tr>
<td>(2) 2nd taxable year end □□/□□/□□ or □□/□□/20□□</td>
<td>$</td>
</tr>
<tr>
<td>(3) 3rd taxable year end □□/□□/□□ or □□/□□/20□□</td>
<td>$</td>
</tr>
<tr>
<td>(4) 4th taxable year end □□/□□/□□ or □□/□□/20□□</td>
<td>$</td>
</tr>
<tr>
<td>(5) Sum of the qualified research expenses in Florida for the 4 taxable years preceding the taxable year of the credit. Total of Lines (1) – (4).</td>
<td>$</td>
</tr>
<tr>
<td>(6) Base amount. Line (5) divided by 4.</td>
<td>$</td>
</tr>
<tr>
<td>(7) Enter qualified research expenses in Florida during calendar year .</td>
<td>$</td>
</tr>
<tr>
<td>(8) Line (7) minus Line (6). If Line (6) is greater than Line (7), the amount will be zero.</td>
<td>$</td>
</tr>
<tr>
<td>(9) 10% of Line (8).</td>
<td>$</td>
</tr>
<tr>
<td>(10) Credit allocation requested. Enter the amount from Line (9). If the business enterprise did not exist for the 4 preceding tax years, reduce the amount from Line (9) by 25% for each taxable year for which the business enterprise did not exist.</td>
<td>$</td>
</tr>
</tbody>
</table>

By typing your name in the space below and submitting this form, you are declaring, under penalties of perjury, that you have read this application and that the facts stated in it are true.

Name: ____________________________
Title: ____________________________

Submit Application  Clear Application
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-2, FLORIDA ADMINISTRATIVE CODE
INTANGIBLE PERSONAL PROPERTY TAX
AMENDING RULE 12C-2.0115

SUMMARY OF PROPOSED RULE
The proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), revise governmental leasehold intangible personal property tax forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The proposed amendments to Rule 12C-2.0115, F.A.C., adopt, by reference, changes to forms currently used to administer intangible personal property tax due on governmental leaseholds.

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP
OCTOBER 6, 2015
A Notice of Proposed Rule Development was published in the Florida Administrative Register on September 22, 2015 (Vol. 41, No. 184, p. 4406), to advise the public of the proposed
changes to Rule 12C-2.0115, F.A.C., and to provide that, if requested in writing, a rule
development workshop would be held on October 6, 2015. No request was received by the
Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

OCTOBER 27, 2015

The Governor and Cabinet, sitting as head of the Department of Revenue, met on October
27, 2015, and approved the publication of the Notice of Proposed Rule for changes to Rule 12C-
2.0115, F.A.C. A notice for the public hearing was published in the Florida Administrative
Register on October 14, 2015 (Vol. 41, No. 200, pp. 4809 – 4810).

SUMMARY OF RULE HEARING

NOVEMBER 19, 2015

A Notice of Proposed Rule was published in the Florida Administrative Register on
October 29, 2015 (Vol. 41, No. 211, pp. 5107 – 5108) to advise the public of the proposed
changes to Rule 12C-2.0115, F.A.C., and to provide that, if requested, a rule hearing would be
held on November 19, 2015. No request was received by the Department and no rule hearing
was held. No written comments were received from the public by the Department.

In response to comments received from the staff of the Joint Administrative Procedures
Committee, a Notice of Change was published on November 20, 2015, (Vol. 41, No. 226, p.
5707). This notice revised the oath found on form DR-601G, Government Leasehold Intangible
Personal Property Tax Return, to comply with statutory requirements found in sections 213.37
and 92.525, F.S. The oath now specifically provides that the return is signed under penalties of
perjury. The rule also now cites section 213.37, F.S., as a law implemented.
12C-2.0115 Public Use Forms.

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

<table>
<thead>
<tr>
<th>Form Number</th>
<th>Title</th>
<th>Effective Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>(2) DR-601G</td>
<td>Governmental Leasehold Intangible Personal Property Tax Return (R. 01/14)</td>
<td>01/14</td>
</tr>
<tr>
<td></td>
<td>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____03609">http://www.flrules.org/Gateway/reference.asp?No=Ref-____03609</a>)</td>
<td></td>
</tr>
<tr>
<td>(3) DR-602G</td>
<td>Governmental Leasehold Intangible Personal Property Tax Application for Extension of Time to File Return (R. 01/10)</td>
<td>01/10</td>
</tr>
<tr>
<td></td>
<td>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-">http://www.flrules.org/Gateway/reference.asp?No=Ref-</a>____)</td>
<td></td>
</tr>
</tbody>
</table>

**Governmental Leasehold Intangible Personal Property Tax Return**

**For Year:**

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Formula/Instructions</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Annual Rental Payment</td>
<td>To compute the value of your leasehold estate, determine the amount of annual market rent for the property and enter the amount on Line 1.</td>
</tr>
<tr>
<td>2</td>
<td>Valuation Factor</td>
<td>Enter on Line 2 the valuation factor for the years remaining on the lease, from the Valuation Factor Table. Also, enter the number of years remaining on the lease in the space provided.</td>
</tr>
<tr>
<td>3</td>
<td>Taxable Amount</td>
<td>Multiply the annual rental payment on Line 1 by the valuation factor on Line 2 and enter the result on Line 3.</td>
</tr>
<tr>
<td>4</td>
<td>Tax Due</td>
<td>Multiply the amount on Line 3 by .0005 ($0.50 tax for each $1,000 value) and enter the result on Line 4. If Line 4 is less than $60, no payment is due.</td>
</tr>
<tr>
<td>5</td>
<td>Discount</td>
<td>You may claim a discount for early payment. Consult the FILING DATE section on Page 3.</td>
</tr>
<tr>
<td>6</td>
<td>Penalty and Interest</td>
<td>(refer to details on Page 3)</td>
</tr>
<tr>
<td></td>
<td>Line 6a</td>
<td>For returns filed after the due date, enter penalty amount due with the tax payment for delinquency and late-filing penalties.</td>
</tr>
<tr>
<td></td>
<td>Line 6b</td>
<td>For taxes paid after the due date, enter interest due with the late-filed tax payment.</td>
</tr>
<tr>
<td></td>
<td>Total</td>
<td>Total the amounts on Line 6a and Line 6b and enter the sum on Line 6.</td>
</tr>
<tr>
<td>7</td>
<td>Total Payment Due</td>
<td>For returns filed on or before the due date, subtract Line 5 from Line 4 and enter the result on Line 7. For returns filed after the due date, add Line 4 plus Line 6 and enter the result on Line 7.</td>
</tr>
<tr>
<td>8</td>
<td>Less Amount Paid with Extension</td>
<td>Enter any amount paid with an extension on Line 8.</td>
</tr>
<tr>
<td>9</td>
<td>Payment Due</td>
<td>Subtract amount on Line 8 from Line 7 and enter result on Line 9.</td>
</tr>
</tbody>
</table>

**Mail return and check payable to:**

FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0100

The Florida Legislature has provided that all leasehold estates, or any possessory interest created thereby, in property of the United States, the State of Florida, or any of its political subdivisions, municipalities, agencies, authorities, or other governmental units, are to be taxed as intangible personal property if the leased property is undeveloped or predominately used for a residential or commercial purpose, and rental payments are due in consideration of the leasehold estate or possessory interest. Lessees of governmentally owned property are required to file an annual intangible tax return, unless the leasehold estate qualifies for specific exemptions, beginning with the 1984 tax year.

If the calculated tax due is less than sixty dollars ($60), no payment is required. However, the taxpayer should file this return without payment so the Department is aware that no tax is owed and will not take collection action(s) regarding this filing period.

Our records are computerized and all information is maintained by account number. Your account number is your Social Security Number (SSN) or Federal Employer Identification Number (FEIN). Please refer to these numbers in all correspondence. Show your correct number on your return. 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, 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.
### Schedule A
Factors for valuation of each leasehold estate. Complete this supplemental schedule and mail with your return.

1. a. Name the governmental unit owning the property.
   b. To what governmental agency is the consideration or “rent” paid?
   c. Physical location of governmental property occupied (street, city, ZIP), __________________________________________________________________________________________

2. What is the legal description of the property? __________________________________________________________________________________________

3. a. Describe the property occupied.
   b. Describe the improvements belonging to the governmental unit.
      __________________________________________________________________________________________

4. a. Have you made improvements to this property? ( ) yes ( ) no
   b. Describe those improvements. __________________________________________________________________________________________
   c. Do your improvements become the property of the governmental unit owning the location? ( ) yes ( ) no
   d. What is your estimate of the value of improvements you have made to this property? $ __________________________________________________________________________________________

5. a. Describe your use of this property or the type of activity conducted at this location, and the number of years you have been at this location. __________________________________________________________________________________________
   b. How long do you intend to occupy the property?

6. a. Is there a written agreement between you and the governmental unit owning the property? ( ) yes ( ) no
   b. Is this agreement recorded in the official records of the county? ( ) yes ( ) no
   c. If so, what is the official record book and page number where recorded? __________________________________________________________________________________________

7. a. Does the governmental entity that owns the property share in the profit as a form of rent? ( ) yes ( ) no
   b. If so, what is the basis or formula used to determine the percentage or amount payable to the governmental unit?
      __________________________________________________________________________________________

8. a. What is the term of your lease (in years)? __________________________________________________________________________________________
   b. How many years remaining as of January 1 of this tax year?

9. What is the amount actually paid for the privilege of using this property? __________________________________________________________________________________________

10. What is the basis for determining the amount of the rent stated in your lease agreement? __________________________________________________________________________________________

11. Is this consideration or “rent” paid weekly, monthly, yearly, or other? __________________________________________________________________________________________

12. Does the rent include payments for improvements? ( ) yes ( ) no

13. a. Do you file a tangible personal property tax return with the county property appraiser? ( ) yes ( ) no
   b. What county(ies)? __________________________________________________________________________________________

**Location address (if different than mailing address):**

Street Address ____________________________

City ____________________________ State ________ ZIP ____________ County ____________________________

Telephone Number: (_____ ) ____________________________

**Indicate changes to mailing address below:**

Name ____________________________

Street Address ____________________________

City ____________________________ State ________ ZIP ____________ County ____________________________

Telephone Number: (_____ ) ____________________________
GENERAL INFORMATION
Florida law classifies a lessee's interest in property leased from a governmental unit as intangible property, where the lessee makes rental payments in consideration of the leasehold estate or possessory interest, whether the leased property is undeveloped or is used for a residential or a commercial purpose.

A leasehold interest created by an original lease for 100 years or more, regardless of renewal options, is considered as creating an ownership right in the leased property and the property will not be classified as intangible property. Property financed, acquired or maintained using funds resulting from the issuance of bonds by Florida industrial development authorities or research and development authorities under Parts II, III, or V of Chapter 159, Florida Statutes (F.S.), is considered to be owned and the lessee's interest is not classified as intangible property.

A lessee of governmental property will be exempt from annual intangible tax, provided the lease contract requires that the lessee provide space on the leasehold estate for use by a governmental entity.

Lessees leasing property classified as agricultural land or land used exclusively for noncommercial public recreational purposes, or leasing property used for a governmental, municipal, or public purpose or function as defined in section 196.012(6), F.S., and lessees qualified as an organization which uses the property for literary, scientific, religious or charitable purposes, are not subject to intangible tax on their leasehold interest.

If no rental payments are due under the agreement creating a leasehold estate, the leasehold estate is taxed as real property, not as intangible property. Personal property, buildings or other real property improvements owned by a lessee are assessed under Ad Valorem tax provisions, not as intangible property.

Taxpayers with more than one lease MUST FILE a separate return for each location.

WHO MUST FILE
Every lessee of governmental property used for a residential or commercial purpose, or that is undeveloped, is subject to the intangible tax each year on the value of the leasehold estate on January 1 of each tax year, if rental payments are due in consideration for the leasehold estate.

If the 1/2 mill ($.50 per $1000 value) annual tax levy on the value of the leasehold estate results in a tax of sixty dollars ($60) or more, the lessee is required to file this return (Form DR-601G) and pay the tax.

If the tax due is less than sixty dollars ($60), the taxpayer should file this return without payment of the tax so the Department is aware that no tax is owed and will not take collection action(s) regarding this filing period.

FILING DATE
The Governmental Leasehold Intangible Personal Property Tax Return (Form DR-601G) covering the leasehold estate is due January 1 and late after June 30. Returns not filed and taxes not paid by this date are delinquent. The date of postmark or date delivered to the Department is considered the date of payment.

A discount may be claimed for early filing provided payment is postmarked on or before the last day of the month of one of the following filing periods: January - February 4%; March 3%; April 2%; May 1%; June 0%

Example: $64.33 (tax) X .04 (January discount) = $ 2.57 (discount allowed)

EXTENSION OF TIME
A request for an extension of time for filing may be submitted for review. Form DR-602G must be received by the Department on or before June 30 of the tax year.

PENALTY
The return, with full payment of tax, must be postmarked no later than June 30 of the applicable tax year to avoid penalty. If June 30 falls on a Saturday, Sunday, or a legal state or federal holiday and the return is postmarked or delivered to the Department on the next workday, it is considered timely.

Delinquency penalty is assessed on tax not paid by June 30. The penalty rate is 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.

Specific late filing penalty is assessed on tax returns postmarked after June 30. The penalty rate is 10% per month or portion of a month until the return is filed, not to exceed a maximum of 50% of the tax due.

The combined total of the delinquency penalty and specific late filing penalty will not exceed 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.

INTEREST
If the tax is not paid by June 30, you owe interest on the amount of tax due. Florida law provides a floating rate of interest for late payments of tax due. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at www.myflorida.com/dor.

OVERPAYMENTS OF TAX
If you have overpaid your tax and want a refund of the overpayment, you must submit an Application for Refund (Form DR-26). The Application for Refund must be submitted within three (3) years of the date the tax was paid. The Department cannot process a claim for refund without this form. Filing an amended return does not qualify as a claim for refund.

If you have any questions, please call Refunds at 850-617-8585 or write to: Florida Department of Revenue, Refunds, PO Box 6470, Tallahassee, FL 32314-6470.

AMENDED RETURNS/UNDERPAYMENTS OF TAX
If you discover that intangible property was undervalued on, or omitted from, your tax return, you should file an amended return. The amended return is to be completed in its entirety, as if it was an original filing. Pay only the additional tax due. If the return is postmarked after June 30, you will be subject to penalty and interest. Explain by separate letter, attached to the amended return, whether the property was undervalued or omitted.

VALUATION OF LEASEHOLD ESTATE
The just value of a lessee's leasehold estate or possessory interest to be reported on the return is determined by the rent payments for the remaining term of the lease, at the Federal Reserve - Atlanta - discount rate on the last business day of the previous year, plus one (1) percent.

Tax information and forms are available online at: www.myflorida.com/dor
For assistance, call Taxpayer Services, 8 a.m. – 7 p.m., ET, Monday - Friday, excluding holidays, at 800-352-3671.
Valuation Factor Tables determined annually by the Department based on that discount rate, plus one (1) percent, are published in Taxpayer Information Publications on the Department’s website at www.myflorida.com/dor. The Valuation Factor Table for the tax year indicated on the front page of this tax return is provided below.

Nominal or token payments are not used to value the lessee's interest. In such cases, the fair market rental for the leased property is the amount to be valued. If lease rental payments are based on some factor, such as a percentage of sales or profits, the average annual rental actually paid for a period not to exceed the previous five years should be used, provided the amount is not nominal or significantly less than fair market rental. If the average amount is a nominal or token amount, the lease rental payment to be valued shall be the fair market rental for the property. Market rent is the amount which would be paid annually for use of a property in the open market, as indicated by current rentals being paid for comparable property. This should be net rent to the owner or lessor after allowance for taxes, insurance or other expenses specifically itemized as part of the rental payment. Do not deduct any such payments that you as the user make.

The period for which the lease payments should be valued is the number of years remaining under the lease on January 1 of the tax year, exclusive of renewal options. The year in which the lease expires should be considered a full year for the purpose of determining the number of years remaining under the lease agreement. If, on January 1 of the tax year, less than one year remains under the lease agreement, the value is determined as if a full year remained and is then prorated for the number of months remaining under the lease agreement.

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Governmental Leasehold
Intangible Personal Property Tax
Application for Extension of Time to File Return

Taxpayer should complete Section A and Section C

Section A
(To be completed by taxpayer)

In order to expedite your request for an extension of time to file your return, we need your Federal Employer Identification Number (FEIN).

Name: ____________________________________________________
Address: __________________________________________________

____________________________________________________
City: _____________________ State: ________ ZIP: ______________

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, 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.

Social Security Number
(if no FEIN)

Check here if you transmitted funds electronically

Section B
(To be completed by the Department of Revenue)

☐ 1. Your application for extension has been denied due to late filing. Your application was postmarked or signed after the original due date of June 30.

☐ 2. Other (Explanation) ______________________________________

____________________________________________________
Date
Name and Title

Mail entire application to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

*** DO NOT DETACH ***

Section C
(To be completed by taxpayer)

In order to expedite your request for an extension of time to file your return, we need your Federal Employer Identification Number (FEIN).

Contract Object #
(if available)

Federal Employer Identification Number:

Social Security Number
(if no FEIN)

Taxable year:

Under penalties of perjury, I declare that I have been authorized by the above-named taxpayer to make this application, and that to the best of my knowledge and belief the statements herein are true and correct:

Sign here: ___________________________ Date: ____________________

Check here if you transmitted funds electronically

Governmental Leasehold
Intangible Personal Property Tax
Application for Extension of Time to File Return

US DOLLARS

Tax Due

Check here if you transmitted funds electronically

*** DO NOT DETACH ***
INSTRUCTIONS FOR FILING FORM DR-602G

Who May File - This application is to be used by a taxpayer to request an extension of time to file a governmental leasehold tax return.

When to File - Your application for extension must be filed on or before June 30 of the tax year. Applications postmarked after this date will be denied regardless of whether June 30 falls on a Saturday, Sunday or state or federal holiday.

How to File - For each return required to be filed, a separate application for extension of time must be filed. Blanket requests for extensions of time for filing more than one return will not be granted.

Where to File - Submit applications for extension of time to:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

How Your Extension of Time Will Affect Your Tax Return - An extension of time will be granted for filing the return or reporting and paying the tax due required under Chapter 199, F.S. The extension covers penalty only. Interest is due on tax not paid on or before June 30. You will be notified by the Department of Revenue only if the extension is denied.

Tax Rate - The tax rate is .0005, or 1/2 mill per $1,000.

Length of Extension - The return and payment must be postmarked on or before September 30 to avoid penalty. The extension period will not be extended if September 30 falls on a weekend or holiday.

Discount Periods - An extension of time may not be used to extend the discount periods.

Penalties - No penalty will be assessed if the return is filed and taxes are paid during the extension period. Failure to file the return or pay the tax due within the extended time (by September 30) will result in the assessment of penalties from the due date (June 30) until the date the return is filed and the tax is paid.

The penalties are:

1) A delinquency penalty of 10% per month or portion of a month not to exceed 50% of the tax due.

2) A specific late-filing penalty of 10% per month or portion of a month, until the return is filed, not to exceed a maximum of 50% of the tax due.

*The combined total of the delinquency penalty and specific late filing penalty cannot exceed 10% per month or portion of a month, not to exceed a maximum of 50% of the tax due.

Interest - A floating rate of interest applies to underpayments and late payments of tax. The rate will be updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S.

Signature - The form must be signed by the taxpayer, a partner, an officer of the corporation, or a person authorized by the taxpayer.

*** DO NOT DETACH ***
December 8, 2015

MEMORANDUM

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

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

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

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

THRU: Marshall Stranburg, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold a Public Hearing on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.
The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of $200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of $1,000,000 within 5 years.
What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the Florida Administrative Register for the following proposed rule.

CONSUMER’S CERTIFICATE OF EXEMPTION

Why are the proposed rules necessary? The proposed amendment to Rule 12A-1.097 is necessary to adopt updates to Form DR-5, Application for Consumer’s Certificate of Exemption. This form is used by government entities and nonprofit organizations to apply for an exemption certificate they can use when purchasing items tax-exempt.

What do the proposed rules do?

The rule changes simplify the application process by reducing the types of documentation needed when applying, providing that the Department will use public information when available to reduce unnecessary paperwork, and will allow for the automatic renewal of certain certificates.

Were comments received from external parties? No. A rule workshop was scheduled to be held on November 17, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

Attached are copies of:

- Summary of the proposed rule, which includes:
  - Statements of facts and circumstances justifying the rule;
  - Federal comparison statement; and
  - Summary of the workshop
- Rule text
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097

SUMMARY OF PROPOSED RULE
The proposed amendments incorporate revisions to Form DR-5, Application for Consumer’s Certificate of Exemption.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The proposed amendment to Rule 12A-1.097, F.A.C. (Public Use Forms), adopts, by reference, changes to Form DR-5, Application for Consumer’s Certificate of Exemption. Changes to this form allow for automatic renewals of expiring exemption certificates, clarify and simplify documentation requirements for applications, provide that the Department will confirm exemptions using publicly available information when possible, bring the forms into compliance with current administrative procedures, update contact information for the Department, and allow the form to be accessed electronically through the Department of State’s website.

FEDERAL COMPARISON STATEMENT
The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.
SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 18, 2015

A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 4, 2015 (Vol. 41, No. 215, p. 5251), to advise the public of the proposed changes to Rule 12A-1.097, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on November 18, 2015. No request was received by the Department and no workshop was held. No written comments were received by the Department.
NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE
SALES AND USE TAX

RULE NO: RULE TITLE:
12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, changes to Form DR-5, Application for Consumer’s Certificate of Exemption. Changes to this form allow for automatic renewals of expiring exemption certificates, clarify and simplify documentation requirements for applications, provide that the Department will confirm exemptions using publicly available information when possible, bring the forms into compliance with current administrative procedures, update contact information for the Department, and allow the form to be accessed electronically through the Department of State’s website.

SUMMARY: The proposed amendments to Rule 12A-1.097, F.A.C, incorporate changes to Form DR-5, Application for Consumer’s Certificate of Exemption.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of $200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the
Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: XXX

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida
NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tonya Fulford at (850) 717-6799. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:
12A-1.097 Public Use Forms.

(1) No change.

Form Number   Title                           Effective Date

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

(4) DR-5    Application for Consumer’s Certificate of Exemption  09/04
            with Instructions (R. 11/03)

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

(5) through (23) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b),
212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183,
213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b),
443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104,
125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17,
202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501,
212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085,
212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17,
212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75,
403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2),
(7) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00,
6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-
05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10,
7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15,
NAME OF PERSON ORIGINATING PROPOSED RULES: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

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

DATE PROPOSED RULES APPROVED BY AGENCY HEAD: December 8, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on November 4, 2015 (Vol. 41, No. 215, p. 5251), to advise the public of the proposed changes to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 18, 2015. No request was received by the Department. No written comments were received by the Department.
## General Information

Exemption from Florida sales and use tax is granted to certain nonprofit organizations and governmental entities that meet the criteria set forth in sections (ss.) 212.08(6), 212.08(7), and 213.12(2), Florida Statutes (F.S.). Florida law requires that these nonprofit organizations and governmental entities obtain an exemption certificate from the Department.

### Application Process:
This application provides the various exemption categories under which a nonprofit organization or governmental entity (political subdivision) may obtain a Consumer’s Certificate of Exemption (Form DR-14). The information in each exemption category includes:
- who qualifies;
- what is exempt; and
- how to establish qualification for the exemption.

The Department will issue a Consumer’s Certificate of Exemption to each nonprofit organization or governmental entity that qualifies for an exemption. The certificate will be valid for a period of five (5) years.

### Renewal Process:
At the end of the five-year period, the Department will use available information to determine whether your nonprofit organization or governmental entity is actively engaged in an exempt endeavor. If you are located outside Florida, the Department will request information on whether you wish to have your Consumer’s Certificate of Exemption renewed. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

When the Department is able to determine that your nonprofit organization or governmental entity continues to be actively engaged in an exempt endeavor using available information, a new Consumer’s Certificate of Exemption will be issued. When the Department is unable to make a determination based on the available information, a letter requesting the documentation listed in “How to Establish Qualification” for the appropriate exemption category will be mailed to you. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

### Sales and Use Tax Registration:
If your nonprofit organization or governmental entity is selling items, or will be leasing or renting commercial or transient rental property to others in Florida, you will also need to register with the Department to collect, report, and pay sales and use tax. To register, go to our website at [www.myflorida.com/dor](http://www.myflorida.com/dor). The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper Florida Business Tax Application (Form DR-1).

### Questions?
If you have any questions about the application process, call Account Management at 800-352-3671, Monday through Friday, excluding holidays, 8:00 a.m. to 5:00 p.m., ET.

## Exemption Categories

### 501(c)(3) Organizations

**Who qualifies?** Organizations determined by the Internal Revenue Service (IRS) to be currently exempt from federal income tax pursuant to Internal Revenue Code (IRC) 501(c)(3).

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property to, a nonprofit organization that are used in carrying on the organization's customary nonprofit activities.

**How to Establish Qualification as a Single Organization.** Verify that the federal employer identification number (FEIN) included in the application is identical to the FEIN contained in the determination letter for 501(c)(3) federal tax status issued by the IRS. Your organization's federal tax exemption status will be verified using the FEIN that you provide and the IRS Exempt Organizations Select Check [publication of organizations exempt from federal income tax under IRC 501(c)(3)].

**Option to Establish Qualifications for a Group of Organizations:**

- Attach a list of the following information for each subsidiary applying for exemption: legal name, mailing address, location address, and FEIN;
- Provide a copy of the determination letter for 501(c)(3) federal tax status issued by the IRS (including the list of qualified subsidiary organizations); and
- Provide a copy of any changes submitted to the IRS regarding information for the subsidiaries applying for exemption.

### Community Cemeteries

**Who qualifies?** Organizations determined by the IRS to be currently exempt from federal income tax pursuant to IRC 501(c)(13) that operate a cemetery donated by deed to the community.

**What is exempt?** Purchases or leases of items or services used in maintaining the donated cemetery.

**How to Establish Qualification.**

Provide:

- A copy of the determination letter for 501(c)(13) federal tax status issued by the IRS; and
- A copy of the deed transferring the cemetery property to the community.

### Credit Unions

**Who qualifies?** State-chartered and federally-chartered credit unions.

**What is exempt?** Purchases and leases by the credit union.

**How to Establish Qualification.** Include the charter number issued to the credit union by the National Credit Union Administration (NCUA).
**Fair Associations**

**Who qualifies?** Nonprofit fair associations incorporated and permitted by the Florida Department of Agriculture and Consumer Services to conduct and operate public fairs or expositions in Florida as provided in Chapter 616, F.S. See Rule Chapter 5H-23, Florida Administrative Code (F.A.C.).

**What is exempt?**
- The sale, use, lease, rental, or grant of license to use items, services, or real property directly to or by a qualified fair association;
- Rentals and subleases of items or real property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee for the furnishing of amusement rides;
- Charges by a qualified fair association or its agents for parking;
- Charges for rentals by the owner of the central amusement attraction and the owner of an amusement ride for furnishing amusement rides at a public fair or exposition; and
- Other transactions incurred directly by the fair association in the financing, construction, and operation of a fair, exposition, or other event or facility authorized by s. 616.08, F.S.

**What is taxable?**
- Sales of tangible personal property made by a fair association through an agent or independent contractor;
- Sales of admissions and tangible personal property by a concessionaire, vendor, exhibitor, or licensee; and
- Rentals and subleases of tangible personal property or real property between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee that are not for the furnishing of amusement rides.

**How to Establish Qualification.** Provide a copy of the Fair Permit, FDACS-06118, issued by the Florida Department of Agriculture and Consumer Services.

**Florida Retired Educators Association**

**Who qualifies?** The Florida Retired Educators Association (Association) and its local work units.

**What is exempt?** Purchases of office supplies, equipment, and publications by the Association or by its local work units.

**How to Establish Qualification.** Provide:
- A copy of the Association's Articles of Incorporation; and
- If applying separately as a local work unit, a copy of documentation establishing the work unit as a part of the Association.

**Library Cooperatives**

**Who qualifies?** Library cooperatives that are certified under s. 257.41(2), F.S.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property directly to, a library cooperative.

**How to Establish Qualification.** Provide a copy of the certificate or letter of designation under s. 257.41(2), F.S. (Issued by the Florida Department of State, Division of Library and Information Services.)

**Nonprofit Cooperative Hospital Laundry**

**Who qualifies?** A Florida nonprofit corporation treated as a cooperative under Subchapter T, IRC, for federal income tax purposes whose sole purpose is to offer laundry supplies and services to their members who have been determined by the IRS to be exempt from federal income tax under IRC 501(c)(3).

**What is exempt?** Purchases and leases of items or services, and rentals or leases of real property, directly by a nonprofit cooperative hospital laundry.

**How to Establish Qualification.** Provide:
- A copy of the cooperative Articles of Incorporation;
- A list of all members of the cooperative and the federal identification number of each member; and
- A copy of documentation establishing treatment as a cooperative association under Subchapter T, IRC.

**Nonprofit Water Systems**

**Who qualifies?** A nonprofit corporation that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(12), whose sole or primary function is to construct, maintain, or operate a water system in Florida.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property directly to, a nonprofit water system.

**How to Establish Qualification.** Provide:
- A copy of the corporation's Articles of Incorporation; and
- A copy of the determination letter for 501(c)(4) or 501(c)(12) federal tax status issued by the IRS.

**Organizations Benefiting Minors**

**Who qualifies?** A Florida nonprofit corporation whose primary purpose is to provide activities contributing to the development of good character or good sportsmanship, or to the educational or cultural development, of minors. Only the level of the organization that has a salaried executive officer or an elected non-salaried executive officer qualifies.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property directly to, the organization benefiting minors. Sales of donated property (any property transferred to the organization for less than 50 percent of its fair market value) by the organization benefiting minors.

**How to Establish Qualification.** Provide:
- A copy of the organization's Articles of Incorporation;
- A copy of documentation containing the organization's current executive officer (i.e., the most recent annual report filed with the Florida Department of State); and
- A description of the activities conducted by the organization which contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors.

**Parent-Teacher Organization or Association**

**Who qualifies?** Any parent-teacher organization (PTO) or parent-teacher association (PTA) that is associated with a school having grades K through 12 and whose purpose is to raise funds for the school.

**What is exempt?** Purchases and leases of items or services by, and rentals or leases of real property to, the PTO or PTA. See Rule 12A-1.0011, F.A.C., for the purchase and sale of fundraising items.

**How to Establish Qualification.** Provide a copy of the Bylaws of the PTO or PTA.
Political Subdivisions
Who qualifies? Federal government, and state, county, municipality, or political subdivision.
What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, the governmental entity.
How to Establish Qualification. Provide a copy of the statute or law creating or describing the federal or state agency, county, municipality, or political subdivision.

Religious Institutions with Established Physical Place for Worship
Who qualifies? Any church, synagogue or other religious institution with an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on.
What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified religious institution used in carrying on its customary nonprofit religious activities. Sales and leases of items of tangible personal property by the qualified religious institution.
How to Establish Qualification. Provide:
- A copy of the institution’s Articles of Organization or Articles of Incorporation;
- Documentation that the institution maintains a physical place for worship (e.g., a copy of a lease or use agreement, mortgage, insurance policy, or utility billings issued to the institution for the physical place of worship); and
- A copy of a schedule of services and activities regularly conducted at the physical place for worship.

Religious Institutions as Providers of Free Transportation Services to Church Members and Others
Who qualifies? Any nonprofit corporation whose sole purpose is to provide free transportation services to church members, their families, and other church attendees.
What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified provider of transportation services used in carrying on its free transportation services to church members, their families, and other church attendees.
How to Establish Qualification. Provide a copy of the corporation’s Articles of Incorporation.

Religious Institutions as Governing or Administrative Offices
Who qualifies? Any nonprofit state, nonprofit district, or other nonprofit governing or administrative office that functions to assist or regulate the customary activities of religious institutions.
What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified nonprofit governing or administrative office used in carrying on its customary religious activities.
How to Establish Qualification. Provide:
- A copy of the Articles of Organization or Articles of Incorporation; and
- A copy of documentation establishing the organizational structure of the religious institution.

Schools, Colleges, and Universities
Who qualifies? Any state tax-supported school, college, or university.
What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified school, college, or university.
How to Establish Qualification. Provide documentation that public funds are used to fund the school, college, or university.

Veterans’ Organizations
Who qualifies? Any nationally chartered or recognized veterans’ organization that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(19), and its auxiliaries (posts).
What is exempt? Purchases and leases of items or services by, and rentals or leases of real property to, a qualified veteran organization used in carrying on its customary activities.
How to Establish Qualification as a Single Organization. Provide:
- A copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS; and
- If applying separately as an auxiliary or post of a veterans’ organization, a copy of documentation establishing the auxiliary or post as a part of the veterans’ organization.
Option to Establish Qualification as a Group of a national veterans’ organization and its auxiliaries or posts.
- Attach a list of the following information for each auxiliary or post applying for exemption: legal name, mailing address, location address, and FEIN; and
- Provide a copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS for the national organization and for each auxiliary or post applying for exemption.

Volunteer Fire Departments
Who qualifies? Any Florida nonprofit corporation that is a volunteer fire department.
What is exempt? Purchases of firefighting and rescue service equipment and supplies by the volunteer fire department.
How to Establish Qualification. Provide a copy of the volunteer fire department’s Articles of Incorporation.
Exemption category for which you are applying (check only one):

- 501(c)(3) Organization
- Community Cemetery
- Credit Union
- Fair Association
- Florida Retired Educators Association
- Library Cooperative
- Nonprofit Cooperative Hospital Laundry
- Nonprofit Water System
- Organization Benefiting Minors
- Parent-Teacher Organization or Association
- Political Subdivision
- Religious Institution - physical place for worship
- Religious Institution - transportation provider
- Religious Institution - governing or administrative
- School, College, or University
- Veterans' Organization
- Volunteer Fire Department

Legal Name of Organization or Political Subdivision
Street
City State ZIP
Mailing Address (if different than above)
City State ZIP
Name of Contact Person Title

Email Address - Your email address is treated as confidential information (s. 213.053, F.S.), and is not subject to disclosure as public records (s. 119.071, F.S.).

Credit Union Charter Number - if you are applying as a credit union.

Your privacy is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this Application for a Consumer's Certificate of Exemption. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

I authorize the Florida Department of Revenue to send information regarding this Application for a Consumer's Certificate of Exemption using the Department's secure email. I understand that this method requires additional steps to view the information provided.

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the Consumer's Certificate of Exemption will only be used in the manner authorized for this organization under s. 212.08(6), (7), or 213.12(2), F.S.

I declare that I have read the information provided in this application, and that the facts stated in it are true.

Signature
Print Name
Title
Date
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 Director of Cabinet Affairs

THRU: Marshall Stranburg, Executive Director

FROM: Debra Longman, Director of Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold a Public Hearing on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.
The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and
120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of $200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of $1,000,000 within 5 years.
What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the Florida Administrative Register for the following proposed rules:

UNIDENTIFIABLE COLLECTIONS (Rule 12E-1.0052, F.A.C.)

Why is the proposed rule necessary? The change to Rule 12E-1.0052, F.A.C., Unidentifiable Collections, is necessary to simplify the rule and address how unidentifiable collections become program income after all efforts to disburse the collections to the intended recipient have failed.

What does the proposed rule do? The amendment to Rule 12E-1.0052, F.A.C., changes the steps used in the process of determining unidentifiable collections that become program income.

Were comments received from external parties? No. A rule workshop was scheduled for September 1, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

FINANCIAL INSTITUTION DATA MATCHES (Rule 12E-1.029, F.A.C.)

Why is the proposed rule necessary? The change to Rule 12E-1.029, F.A.C., Financial Institution Data Matches, is necessary to update a reference to an incorporated form and update the Internet hyperlink for the federal Financial Information Data Match data specifications list.

What does the proposed rule do? The amendment to Rule 12E-1.029, F.A.C. replaces the Memorandum of Agreement (CS-EF100) form with the Financial Institution Data Match Election (CS-EF133) form as incorporated by reference.

Were comments received from external parties? No. A rule workshop was scheduled for September 1, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

NONCOVERED MEDICAL EXPENSES (Rule 12E-1.031, F.A.C.)

Why is the proposed rule necessary? Creating Rule 12E-1.031, F.A.C., Noncovered Medical Expenses, is necessary to inform the public how the Department determines and collects noncovered medical expenses.

What does the proposed rule do? Creating Rule 12E-1.031, F.A.C., provides the public the steps the Department uses when it seeks to determine and collect noncovered medical expenses, outlines the rights of the parties subject to the action, and provides the most current forms used within the rule.
Were comments received from external parties? No. A rule workshop was scheduled for September 1, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

ADMINISTRATIVE ESTABLISHMENT OF PATERNITY AND SUPPORT OBLIGATIONS
(Rule 12E-1.036, F.A.C.)

Why is the proposed rule necessary? Creating Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations, is necessary to inform the public how the Department establishes administrative paternity and support orders.

What does the proposed rule do? Creating Rule 12E-1.036, F.A.C., delineates the Department’s process for creating administrative orders to establish paternity, or paternity and support obligations for a child. The rule also establishes the criteria for cases that qualify for the administrative establishment of paternity, or a paternity and support obligation.

Were comments received from external parties? No. A rule workshop was scheduled for September 1, 2015, if requested in writing. No request was received and no workshop was held. No comments were received by the Department.

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.
- Rule text
- Incorporated materials
THE PROPOSED RULES

The proposed amendment to Rule 12E-1.0052, F.A.C., substantially rewords the rule which establishes a method for determining a support collection to be unidentifiable. The rule provides for retrieving unidentifiable collections once the collection becomes identified and establishes how the Department processes payment return requests. The proposed amendment to Rule 12E-1.029, F.A.C., replaces the Memorandum of Agreement form CS-EF100 with the Financial Institution Data Match Election form, CS-EF133, as a form incorporated by reference. Rule 12E-1.031, F.A.C., establishes criteria the Department will use to determine and collect noncovered medical expenses, how an obligee may request these services, and required documentation the Department must have to collect noncovered medical expenses. The rule also states the Department will send the Notice of Proceeding to Establish the Amount Owed for Medical Expenses Not Covered by Insurance, CS-EF210, along with the actions the Department will take if the Notice is uncontested or contested. Rule 12E-1.036, F.A.C., establishes the criteria for the Department’s administrative establishment of paternity and support order process.
The rule informs the parties of their rights under the proceeding along with the actions required of them to establish an administrative order of paternity and support. If the action is not successfully contested and not eligible for support the Department renders a Final Order of Paternity, CS-OP50. If the case is eligible for support and the alleged father does not successfully contest the Department’s actions, the Department renders a Final Administrative Paternity and Support Order, CS-OA40.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12E-1.0052, F.A.C., are necessary to simplify the search process for identifying collections before making the determination that they are unidentifiable and transferred to the federal government and General Revenue Fund.

The proposed amendment to Rule 12E-1.029, F.A.C., is being amended to re-incorporate the Financial Institution Data Match Election Form, CS-EF133, to change the title, form number and text. It is also being amended to correct the link to the federal data match specifications handbook as well as update text within the body of the rule.

Creating proposed Rule 12E-1.031, F.A.C., is necessary to implement the provisions of section 409.25635 F.S., which establishes a method for administratively determining and collecting noncovered medical expenses when payments are not made as ordered.

Creating proposed Rule 12E-1.036, F.A.C., is necessary to implement section 409.2563 F.S., which authorizes the department to administratively determine paternity and establish a support obligation. The rule specifies criteria for cases that are not eligible for the administrative process to establish an administrative paternity and support order.
FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 14, 2015. The notice also provided that, if requested in writing, a rule development workshop would be held on September 1, 2015. No requests for a workshop were received by the Department. No written comments were received by the Department.
NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CHILD SUPPORT ENFORCEMENT PROGRAM OFFICE

RULE NOS.: RULE TITLES:

12E-1.0052 Unidentifiable Collections
12E-1.029 Financial Institution Data Matches
12E-1.031 Noncovered Medical Expenses
12E-1.036 Administrative Establishment of Paternity and Support Obligations

PURPOSE AND EFFECT: The purpose and effect of amending Rule 12E-1.0052 F.A.C. (Unidentifiable Collections), is to clarify the current payment processing procedures associated with unidentifiable collections that become program income when all efforts to disburse to the intended recipient have failed and to align the rule with the current process used by the Department for unidentifiable collections.

The purpose and effect of amending Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), is to replace the Memorandum of Agreement form CS-EF100 with the Financial Institution Date Match Election form, CS-EF133, as a form incorporated by reference to ensure the public has the most current information regarding forms used within the rule.

The purpose and effect of creating proposed Rule 12E-1.031, F.A.C. (Noncovered Medical Expenses), is to inform the public how the Department determines and collects noncovered medical expenses. It provides the public with the steps the Department uses when it seeks to determine and collect noncovered medical expenses, outlines the rights of the parties subject to the action, and provides the most current forms used within the rule.
The purpose and effect of creating proposed Rule 12E-1.036, F.A.C. (Administrative Establishment of Paternity and Support Obligations), is to inform the public how the Department establishes administrative paternity and support orders. It provides the public with the steps used by the Department when it seeks to administratively establish an order regarding paternity, or paternity and child support obligations, outlines the criteria used in determining eligibility, and provides the forms used within the rule.

SUMMARY: The proposed amendment to Rule 12E-1.0052, F.A.C., substantially rewords the rule which establishes a method for determining a support collection to be unidentifiable. The rule provides for retrieving unidentifiable collections once the collection becomes identified and establishes how the Department processes payment return requests. The proposed amendment to Rule 12E-1.029, F.A.C., replaces the Memorandum of Agreement form CS-EF100 with the Financial Institution Date Match Election form, CS-EF133, as a form incorporated by reference. Rule 12E-1.031, F.A.C., establishes criteria the Department uses to determine and collect noncovered medical expenses, explains how an obligee may request these services, and details required documentation the Department must have to collect noncovered medical expenses. The rule also states the Department sends the Notice of Proceeding to Establish the Amount Owed for Medical Expenses Not Covered by Insurance form CS-EF210, along with the actions the Department will take if the Notice is uncontested or contested. Rule 12E-1.036, F.A.C., establishes the criteria for the Department’s administrative establishment of paternity and support order process. The rule informs the parties of their rights under the proceeding along with the actions required of them to establish an administrative order of paternity and support. If the action is not successfully contested and the case is not eligible for support, the Department renders a Final Order of Paternity, CS-OP50. If the case is eligible for support and the alleged
father does not successfully contest the Department’s actions, the Department renders a Final Administrative Paternity and Support Order, CS-OA40.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of $200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person wishing to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: ss. 409.2557(3)(i), 409.2557(3)(j), 409.2558(4), 409.2558(9), 409.256(17), 409.25657(6), and 409.2557(3)(p), 409.25657(9) F.S.

LAW IMPLEMENTED: ss. 61.17, 409.256, 409.2558(4), 409.25635, and 409.25657, F.S.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.
THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Steve Robinson, Government Analyst II, Child Support Enforcement Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4834, Tallahassee, Florida 32314-8030, Telephone: (850) 617-8028, Email: robeson@doe.state.fl.us.

THE FULL TEXT OF THE PROPOSED RULE IS:
Substantial rewording of Rule 12E-1.0052 follows. See Florida Administrative Code for present text.

12E-1.0052 Unidentifiable Payments Collections.

(1) Introduction. The Department is responsible for receipt and disbursement of child support payments under Section 409.2558, F.S. The State Disbursement Unit operating under Section 61.1824, F.S., is responsible for the receipt and disbursement of child support payments for:

(a) Cases enforced by the Department under Title IV-D of the Social Security Act; and

(b) Cases not enforced by the Department under Title IV-D of the Social Security Act (non Title IV-D cases) in which the support order is issued on or after January 1, 1994, and in which the obligor’s support obligation is being paid through income deduction.

(2) Definitions. For purposes of this rule:

(a) “Comprehensive Case Information System or “CCIS” means a secured internet portal developed and set up by the Florida Association of Court Clerks and Comptrollers (FACC) that provides a single point of search for statewide court case information.

(b) “Department” means the Florida Department of Revenue.

(c) “State Disbursement Unit” or “SDU” means the unit operated by the Title IV-D agency, under Section 61.1824, F.S. The SDU provides one central address for receipt and disbursement of child support payments for the cases listed in subsection (1).
(d) “Unidentifiable payment” means a payment received by the Department, including the State Disbursement Unit, for which the Department cannot identify the intended recipient or remitter.

(3) Payment Processing Procedures.

(a) The State Disbursement Unit’s automated remittance processing system matches and applies child support payments to individual cases.

(b) If the payment cannot be automatically applied and there is legible identifying information on the payment instrument, the State Disbursement Unit shall search the State Disbursement Unit database, the Department’s case management computer system, and CCIS using the information available from the payment instrument to try to identify the intended recipient or remitter.

(c) If the search identifies the intended recipient or remitter, the State Disbursement Unit shall apply the payment to the intended recipient’s case for which payment is made.

(d) If the intended recipient cannot be identified, the State Disbursement Unit shall return the payment to the remitter.

(e) If the searches do not identify the intended recipient, the remitter, or the remitter’s address, the payment is considered unidentifiable. Payments determined as unidentifiable by the State Disbursement Unit are submitted to the Department for review.

(f) If the Department is able to identify the intended recipient or remitter, the Department notifies the State Disbursement Unit to apply the payment to the intended recipient’s case for which payment is made. If the payment is unidentifiable, the Department processes it as program income. The Department shall deposit the state share of an unidentifiable payment in
the General Revenue Fund. The federal share of the payment is deposited in the Grants and Donations Trust Fund.

(g) If after a payment is processed as program income, a parent provides information to the Department that identifies the payment, the Department shall apply the payment to the case or refund it to the remitter as appropriate.

Rulemaking Authority 409.2557(3)(j), 409.2558(4), 409.2558(9), FS. Law Implemented, 409.2558(4), FS. History–New 1-12-10, Amended____.
12E-1.029 Financial Institution Data Matches.

(1) Procedures for Entering into Agreements With Financial Institutions.

(a) The Department shall send a Financial Institution Data Match Election Form Memorandum of Agreement (Form CS-EF133 CS-EF100) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), incorporated herein by reference, effective XX/XX/XX, with a revision date of May 20, 2002, for the operation of the data match system described in Section 409.25657(2), F.S., to each financial institution doing business in the state that meets the definition of a financial institution in Section 409.25657(1)(a), F.S., and which has not elected to participate in the Federal Office of Child Support Enforcement’s national data match process specified in paragraph (c) below. Members of the public may obtain a copy of the Memorandum of Agreement by writing to: Department of Revenue, Child Support Enforcement Program, Attn. Forms Coordinator, P. O. Box 8030, Tallahassee, FL 32314-8030.

(b) At a minimum, the Financial Institution Data Match Election Form Memorandum of Agreement specified in paragraph (a) above shall identify the records that will be compared, the methods of accomplishing the record comparisons, the methods for electronic or other transmission of records between the Department and the financial institution, fees to be paid to the financial institution for services provided, and the financial institution’s contact persons. The

(c) The Department has designated the Federal Office of Child Support Enforcement as its agent authorized to enter into operational agreements for data matching, on behalf of the Department, with financial institutions doing business in two or more states that elect to participate in the Federal Office of Child Support Enforcement’s national data match process. The authorization only extends to entering into agreements entered into only with financial institutions doing business in this state and excludes the authority to negotiate fees to be paid to financial institutions for the costs of participating in the data match.

(2) Selecting Cases for Data Matching. The Department shall include the following cases in the data match system provided by Section 409.25657(2), F.S.:

(a) Temporary cash assistance cases in which the amount of past due support is equal to or greater than $150;

(b) Non-temporary cash assistance cases in which the amount of past due support is equal to or greater than $500.

(3) Fees for Conducting Data Matches. The Department shall pay quarterly fees to financial institutions doing business in the state that submit an invoice to the Department for payment of the costs incurred for conducting the data match during a quarter, as follows:
(a) To financial institutions that sign and return the Financial Institution Data Match Election Form Memorandum of Agreement with the Department specified in paragraph (a) of subsection (1) of this rule to the Department:

1. Not more than $250 per quarter if the financial institution performs the data match provided by Section 409.25657(2)(a), F.S.; or

2. Not more than $50 per quarter if the financial institution selects the option provided by Section 409.25657(2)(b), F.S., to have the Department match each individual who maintains an account at the financial institution.

(b) To financial institutions that elect to participate in the Federal Office of Child Support Enforcement’s national data match process specified in paragraph (c) of subsection (1) of this rule, not more than $100 per quarter.

(c) The Department shall not pay quarterly fees to financial institutions not doing business in this state.

Rulemaking Specific Authority 409.2557(3)(i), 409.25657(6) FS. Law Implemented 409.25657 FS. History–New 1-23-03, Amended.
Child Support Program

Financial Institution Data Match Election Form

Financial Institution Name: __________________

_________________________________________

FEIN: ___________________ _________________

State Purchase Order Number: ______________
(assigned by Child Support Program)

Complete this form to tell us the data exchange method you will use to submit electronic financial information to us for matching quarterly (As authorized by sections 409.25657 and 409.25656, Florida Statutes).

As used in this form “we” or “the Program” refers to the Florida Department of Revenue, Child Support Program and “you” or “your” refers to the Financial Institution completing this form.

Select one of the following methods for exchanging data with us:

Method 1 - All Accounts Method _____
We will provide an electronic file identifying all our open accounts as detailed in Method 1 of the [National] Financial Data Match Specifications Handbook (available through the Child Support Program (the ‘Program’) or through the Internet at: http://www.acf.dhhs.gov/programs/cse/fct/fidm/dataspecs.pdf. We will submit an electronic file to the Program within ten (10) business days after our quarterly data run week. This data file will identify all open accounts as of the most current date prior to submitting the quarterly file.

Method 2 - Matched Accounts Method _____
We will match an electronic inquiry file supplied by the Program against all open accounts we maintain. We will report, in an electronic file, all information (detailed in Method 2 of the Financial Data Match Specifications Handbook) on all our open accounts matching people listed in the Program’s inquiry file. We will return a match file to the Program within fifteen (15) business days after receiving or downloading the Program's inquiry file.

Data Exchange Choice (select one):

☐ We will perform our data exchange through a data processing company indicated below.

☐ We will upload/download by file transfer protocol (FTP) through the Program's secure web site.

☐ We will exchange media with the Department in the following media formats:
  ☐ IBM 3480 cartridge ☐ CD-ROM ☐ 1.44MB 3.5" diskettes/ASCII
  ☐ IBM 3490 cartridge ☐ 9-track magnetic tape
The Program and the financial institution completing this form agree that information in our respective records and obtained from each other will be kept confidential and will be used solely for the purposes specified in sections 409.25657 and 409.25656, Florida Statutes.

Notice and Contacts:

Send all notices, paperwork, and other communications regarding Financial Institution Data Match (FIDM) to the address listed on the state purchase order, provided by the Program.

Quarterly billings and quarterly media (if FTP data exchange is not selected) should be mailed to: Florida Department of Revenue, Child Support Program, Attention: FIDM Unit, P.O. Box 5556, Tallahassee, FL 32314-5556

Complete the information requested below:

Data Processing Company (if used): ______________________________________
Address: ____________________________________________________________
Contact Name: _______________________________________________________
Phone #: _____________________________________________________________
E-mail: ______________________________________________________________
FAX: ________________________________________________________________

Financial Institution Data Exchange Contact Name: _________________________
Address: ____________________________________________________________
Phone #: _____________________________________________________________
E-mail: ______________________________________________________________
FAX: ________________________________________________________________

Financial Institution Levy Contact Name: _________________________________
Address _________________________________
Phone #: ________________________________
E-mail: _________________________________
FAX: ________________________________

Financial Institution Billing Contact Name: _________________________________
Address: _________________________________
Phone #: ________________________________
E-mail: _________________________________
FAX: ________________________________

Payment Terms
A. We will reimburse you for the data match according to state law if you choose to bill us quarterly, in accordance with an amount specified on the annual state purchase order. The total cost reimbursement for services shall not exceed $50 per quarter/$200 annually for Match Method 1 or $250 per quarter/$1,000 annually for Match Method 2.

B. You understand and agree that the cost structure stated in the annual state purchase order is guaranteed and that such costs shall not exceed your actual costs incurred for conducting the data match.

C. Submit an itemized invoice on your letterhead for that quarter within thirty (30) days after submission of the data to: Florida Department of Revenue, Child Support Program, Attention: FIDM Unit, P.O. Box 5556, Tallahassee, FL 32314-5556. Your invoice must contain:

- Your institution’s name and payment mailing address
- The requested reimbursement amount in accordance with paragraph A above
- The month and year in which you or your data processor provided a data file
- The annual state purchase order number provided by the Program
- A contact name and phone number

Upon request, you will document data matching costs you incur and submit them to us along with an itemized statement of data matching services rendered.

**Match Schedule**

If you use a data processing company, we will contact them to establish a quarterly match week schedule.

If you process data internally, please enter a preferred data match week for each quarter (e.g., July 13-19, 2013, October 15-21, 2013, etc.): _____________________

____________________________________________________________________
Financial Data Match Specifications Handbook

(As of August 3, 2010)

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Background

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996 (PRWORA) makes it more important than ever that children and their custodial parents receive the child support to which they are entitled, as the Act places time limits on the receipt of welfare assistance. To assist in this effort, the child support enforcement requirements of PRWORA mandate that each State implement a quarterly matching of delinquent non-custodial parents to the accounts maintained at financial institutions. This Handbook establishes the Specifications to be used to conduct this matching.

Introduction

All Data Match filers are to use these Specifications for the reports filed in calendar year 1998. For a general explanation of the institutions and financial assets subject to Data Match reporting, please refer to the Federal Office of Child Support (OCSE) Action Transmittal 98-07, and the Data Match law of the State(s) in which you do business.

"State" is defined below as the State Data Match Reporting Site(s) to which your institution will file reports.

Participation

Check with your State for available reporting options. Many States offer two reporting methods. In those States, each financial institution subject to the Data Match laws must notify the State as to which of the two reporting methods will be used to report Data Match information. The description of each method follows.

Method One (All Accounts Method)

Institutions may elect to submit to the State a file identifying all open accounts by April 30, and quarterly thereafter. Certain States may require only one All Account tape to be filed in the first quarter of the year, followed by quarterly updates of accounts opened and closed. Please check with your State for this information.

Institutions electing Method One may also elect to treat their required Form 1099 filing as part of their obligation under the Data Match Program, making modifications in their 1099 filing to meet Data Match requirements. These institutions are then required to submit a supplemental report containing account information not included in the 1099 file.

Method Two (Matched Accounts Method)

Institutions may elect to match a file supplied by the State, not more than quarterly, against all accounts maintained at that institution. The file will be submitted to the person designated by the institution. It is to be returned with the Match File or No Match report after processing. Institutions electing this option must report information required by the Department on all accounts at the institution maintained by persons on the State's Inquiry File. These reports must be submitted within 30-45 days of receiving the Inquiry File.

Reporting Agents

Many financial institutions contract with Reporting Agents (also known as Service Agents, Service Providers, or Transmitters) for Internal Revenue Service Form 1099 reporting. As these Specifications are similar to the Form 1099 format, these Reporting Agents may be used to report Data Match information. An institution electing Method Two that designates a Reporting Agent to receive, process and report Data Match information on its behalf must inform the State of this designation. This is to ensure the confidentiality of the information on the State Inquiry File.

Anytime an institution wishes the State to send the Inquiry File to a recipient whose Tax Identification Number (TIN) is different from the institution, the State must be notified.
Exchanging Data Match Information

Electronic Data Transmission is highly a desirable method of sharing Data Match information, yet there are few States or institutions currently capable of utilizing this method of exchanging data. Please check with your State for the availability of electronic filing.

These specifications are for magnetic 9-track tape, and 18-track IBM 3480 and 3490 cartridges. These are the current financial industry standards used to report large amounts of tax data on Form 1099. The general specifications for these media (parity, density, etc.) are to be found in IRS Publication 1220, Specifications for Filing Forms 1098, 1099, 5498 and W-2G Electronically or on Magnetic Media. Please consult with your State for any other acceptable forms of magnetic media.

These specifications apply specifically to the files and reports named below. These will hereafter be called:

- **Account Tapes.** Files submitted to the State listing all accounts of the financial institution under the option provided by Method One, the All Accounts Method. This includes the supplemental file from institutions that have elected to include their annual Form 1099 filing as part of their Data Match reporting. (For further information, please refer to Combined 1099 Data Match Filing in this Handbook.)

- **Account Update Files.** Files submitted to the State reporting new, changed, or recently closed accounts which supplement or update information previously filed under Method One, the All Accounts Method.

- **Inquiry File.** Files sent by the State to financial institutions electing to report under Method Two, the Matched Accounts Method. This file contains a list of persons which the institution will match against its records.

- **Match Tapes.** The files submitted to the State of accounts matched under Method Two, where the State has supplied the institution with an Inquiry File.

All Magnetic Media files submitted to the State under the Data Match Program will contain only three types of records, which are similar in character to those on 1099 files.

- "A" Financial Institution Record
- "B" Account Owner Record
- "T" Total Record

These records are defined in this publication. Many of the field definitions match those used by the IRS in the 1997 Publication 1220 for Form 1099INT/DIV reporting.

These Specifications have been written to allow institutions to copy and modify existing Form 1099 programs, rather than create an entirely new layout. To minimize programming, certain Form 1099 fields are permitted in these Specifications, and are designated as "Optional."

**Caution:** Institutions copying existing 1099 programs to begin programming Data Match files must be sure to copy from the Tax Year 1997 IRS Publication 1220 for Form 1099 reporting. Beginning in Tax Year 1998, Publication 1220 underwent extensive changes and cannot be copied directly to produce a Data Match reporting layout.

These record layouts are used for all accounts which the financial institution must report under the Data Match Program, including those not reportable to the IRS under the 1099 program.

In consideration of Year 2000 concerns, these Specifications follow the format of the Federal Information Processing Standard (FIPS) Publication 4-1, Representation for Calendar Date and Ordinal Date for Information Exchange issued by the National Institute of Standards and Technology, and the latest Year 2000 Reporting Standards of the U.S. Treasury Department.

Publication 4-1 may be obtained from the Federal Department of Commerce, National Institute of Standards and Technology, Computer Systems Laboratory, Gaithersburg, MD 20899, telephone (301) 975-3058.
"A" Record: Financial Institution Information

The "A" Record will be used by **all** filers regardless of the reporting method chosen. Separate "B" Record layouts for each reporting method follow.

<table>
<thead>
<tr>
<th>&quot;A&quot; Record</th>
<th>Size</th>
<th>Description</th>
<th>Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1</td>
<td>Record Type</td>
<td>Constant &quot;A&quot;</td>
</tr>
<tr>
<td>002-003</td>
<td>2</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>004-006</td>
<td>3</td>
<td>Tape Reel Seq. Number</td>
<td>(Optional)</td>
</tr>
<tr>
<td>007-015</td>
<td>9</td>
<td>Institution TIN</td>
<td></td>
</tr>
<tr>
<td>016-019</td>
<td>4</td>
<td>Institution Name Control</td>
<td>(Optional)</td>
</tr>
<tr>
<td>020-025</td>
<td>6</td>
<td>Year and Month</td>
<td>CCYYMM. For Method One, enter the date the file is created. For Method Two, enter the date from positions 002-007 of the &quot;D&quot; Record from the Inquiry File.</td>
</tr>
<tr>
<td>026-031</td>
<td>6</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>032</td>
<td>1</td>
<td>Test/Corr Indicator</td>
<td>(Optional)</td>
</tr>
<tr>
<td>033</td>
<td>1</td>
<td>Service Bureau Indicator</td>
<td>(Optional)</td>
</tr>
<tr>
<td>034-041</td>
<td>8</td>
<td>Blanks</td>
<td>(Optional)</td>
</tr>
<tr>
<td>042-043</td>
<td>2</td>
<td>Mag Tape Indicator</td>
<td>(Optional)</td>
</tr>
<tr>
<td>044-048</td>
<td>5</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>049</td>
<td>1</td>
<td>Foreign Corporation Indicator</td>
<td>(Optional)</td>
</tr>
<tr>
<td>050-089</td>
<td>40</td>
<td>Institution Name</td>
<td>Institution name for levy service</td>
</tr>
<tr>
<td>090-129</td>
<td>40</td>
<td>Second Institution Name</td>
<td>(Optional)</td>
</tr>
<tr>
<td>130</td>
<td>1</td>
<td>Transfer Agent Indicator</td>
<td>(Optional)</td>
</tr>
<tr>
<td>131-170</td>
<td>40</td>
<td>Institution Street Address</td>
<td>Address to which a levy should be mailed</td>
</tr>
<tr>
<td>171-199</td>
<td>29</td>
<td>Institution City</td>
<td>Address to which a levy should be mailed</td>
</tr>
<tr>
<td>200-201</td>
<td>2</td>
<td>Institution State</td>
<td>Address to which a levy should be mailed</td>
</tr>
<tr>
<td>202-210</td>
<td>9</td>
<td>Institution Zip Code</td>
<td>Address to which a levy should be mailed</td>
</tr>
<tr>
<td>211-219</td>
<td>9</td>
<td>Reporting Agent/Transmitter TIN</td>
<td></td>
</tr>
<tr>
<td>220-290</td>
<td>71</td>
<td>Reporting Agent/Transmitter Name</td>
<td></td>
</tr>
<tr>
<td>291-330</td>
<td>40</td>
<td>Transmitter Street Address</td>
<td></td>
</tr>
<tr>
<td>331-359</td>
<td>29</td>
<td>Transmitter City</td>
<td></td>
</tr>
<tr>
<td>360-361</td>
<td>2</td>
<td>Transmitter State</td>
<td></td>
</tr>
<tr>
<td>362-370</td>
<td>9</td>
<td>Transmitter Zip Code</td>
<td></td>
</tr>
<tr>
<td>371</td>
<td>1</td>
<td>Data Match File Indicator</td>
<td></td>
</tr>
<tr>
<td>372-420</td>
<td>49</td>
<td>Blanks</td>
<td></td>
</tr>
</tbody>
</table>

"A" Position Size Description

<table>
<thead>
<tr>
<th>&quot;A&quot; Position</th>
<th>Size</th>
<th>Description</th>
<th>Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>004-006</td>
<td>3</td>
<td>Tape Reel Sequence Number</td>
<td>(Optional)</td>
</tr>
</tbody>
</table>

This field is for the convenience of institutions filing multiple tapes. Enter the reel sequence number incremented by 1 for each tape or diskette on the file starting with 001. This field is not relevant to Data Match, and may be left blank.

| 007-015 | 9 | Institution TIN |

Must be the valid nine-digit Taxpayer Identification Number assigned to your financial institution. Do not enter blanks, hyphens, or alpha characters.

| 016-019 | 4 | Institution Name Control |

The Payer Name Control can be obtained only from the mail label on the Package 1099 that is mailed to most payers each December. If a Package 1099 has not been received or the Payer Name Control is unknown, this field must be blank filled.

| 020-025 | 6 | Year and Month |

For Method One, enter the year and month (in the century format) the file is generated. For Method Two, enter in the century format, the date the Inquiry File was generated from the "D" Record. For example, April, 1998 would be entered as: "199804"
032 1 Test/Corr Indicator (Optional)
Provide a valid test/corr indicator. Where allowed, enter a "T" if this is a test file, otherwise, enter blank.

033 1 Service Bureau Indicator (Optional)
Filers should enter a "1" if they used a person or organization to prepare and/or submit Data Match information. A parent company submitting data for a subsidiary is not considered a Service Agent.

042-043 2 Magnetic Tape Indicator (Optional)
Enter the letters "LS" if you are filing a magnetic tape or cartridge, otherwise, leave blank.

049 1 Foreign Corporation Indicator (Optional)
Enter a "1" if the financial institution is a foreign corporation. If not, enter a blank. A Foreign corporation is any corporation organized or created other than in or under the laws of the Unites States, any of its States, the District of Columbia, or territories.

050-089 40 Institution Name
Enter the name of the institution whose TIN appears in positions 007-015 of this "A" Record. Enter the name to be used by the State for proper levy processing. This is especially important for mutual funds.

090-129 40 Second Institution Name (or Transfer Agent) (Optional)
If the Transfer Agent Indicator in position 130 contains a "0" (zero) signifying there is no Transfer Agent, this field may be used to continue the Institution Name above. If the Indicator in Position 130 contains a "1," this field may contain the name of the Transfer Agent. Transfer Agents are not relevant to Data Match, but this information will be accepted from institutions that modify their Form 1099 programming for Data Match reporting. Fill unused positions with blanks.

130 1 Transfer Agent Indicator (Optional)
Enter a "1" if the entity in 090-129 is the Transfer Agent. A Transfer Agent is used by institutions to pay certain taxes. Transfer Agents are not relevant to Data Match, but this information will be accepted from institutions that modify their Form 1099 programming for Data Match reporting. Fill unused positions with blanks.

131-170 40 Institution Street Address (Address for Levy Service)
This address may be different from that entered in these positions for Internal Revenue Service 1099 reporting, particularly for larger institutions. Please verify and enter the address that is authorized to receive a State levy served upon your institution.

211-219 9 Reporting Agent/Transmitter TIN.
This must be the valid nine-digit Taxpayer Identification Number assigned to the Reporting Agent/Transmitter filing the report. This is for both Method One and Method Two Reporting Agents/Transmitters. For Method Two filers, this TIN would belong to the agent designated to receive the Data Match Inquiry Tape on an institution's behalf.

This TIN must be the one entered on the State Magnetic Media Transmitter Report. Do not enter hyphens or alpha characters. If the Institution TIN (positions 007-015) and the Reporting Agent/Transmitter TIN are the same, enter blanks.

220-290 71 Reporting Agent/Transmitter Name.
This is not required if the Institution Name (positions 050-089) and Reporting Agent/Transmitter Name are the same.

371 1 Data Match File Indicator
M = The file submitted is a match tape (M); the institution has elected Method Two, has matched its accounts to a State Inquiry File and is remitting a list of those accounts owned by persons on that Inquiry File.

A = The file submitted is an account tape (A); the institution has elected Method One and is submitting the tape quarterly for the State to use in its internal data matching system.

U = The file submitted is a quarterly Account Update File (U); in States where permitted, an institution that has elected Method One may have the option to submit a quarterly tape to update the first quarter account tape, identifying those accounts opened and closed in the prior quarter.
Method One filers should continue to the next section, the *Method One "B" Record*. Method Two filers should skip to the section entitled *Method Two, The Matched Accounts Method*. 
Method One,
The All Accounts Method
### Method One, The All Accounts Method

#### Method One "B" Record

This record layout is for filers electing Method One, the All Accounts Method of reporting Data Match information.

<table>
<thead>
<tr>
<th>&quot;B&quot; Record</th>
<th>Size</th>
<th>Description</th>
<th>Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1</td>
<td>Record Type</td>
<td>Constant &quot;B&quot;</td>
</tr>
<tr>
<td>002-007</td>
<td>6</td>
<td>Year and Month</td>
<td>CCYMM From &quot;A&quot; Record position 020-025</td>
</tr>
<tr>
<td>008-011</td>
<td>4</td>
<td>Payee Last Name Control</td>
<td>First 4 letters or non-blank characters</td>
</tr>
<tr>
<td>012-014</td>
<td>3</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>015-023</td>
<td>9</td>
<td>Payee SSN</td>
<td></td>
</tr>
<tr>
<td>024-043</td>
<td>20</td>
<td>Payee's Account Number</td>
<td></td>
</tr>
<tr>
<td>044-060</td>
<td>17</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>061-160</td>
<td>100</td>
<td>Account Full Legal Title</td>
<td>(Optional)</td>
</tr>
<tr>
<td>161</td>
<td>1</td>
<td>Payee Foreign Country Indicator</td>
<td>&quot;1&quot; = foreign (Optional)</td>
</tr>
<tr>
<td>162-201</td>
<td>40</td>
<td>1st Payee Name</td>
<td></td>
</tr>
<tr>
<td>202-241</td>
<td>40</td>
<td>2nd Payee Name</td>
<td></td>
</tr>
<tr>
<td>242-281</td>
<td>40</td>
<td>1st Payee Street Address</td>
<td></td>
</tr>
<tr>
<td>282-310</td>
<td>29</td>
<td>1st Payee City</td>
<td></td>
</tr>
<tr>
<td>311-312</td>
<td>2</td>
<td>1st Payee State</td>
<td></td>
</tr>
<tr>
<td>313-321</td>
<td>9</td>
<td>1st Payee Zip Code</td>
<td></td>
</tr>
<tr>
<td>322-350</td>
<td>29</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>351-357</td>
<td>7</td>
<td>Account Balance</td>
<td>Numeric, whole dollars, sign trailing.</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Zeroes are required if position 361 = 0</td>
</tr>
<tr>
<td>358</td>
<td>1</td>
<td>Blank</td>
<td>Possible values:</td>
</tr>
<tr>
<td>359</td>
<td>1</td>
<td>Trust Fund Indicator</td>
<td>Possible values:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>360</td>
<td>1</td>
<td>Account Status Indicator</td>
<td>Possible values:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>361</td>
<td>1</td>
<td>Account Balance Indicator</td>
<td>Possible values:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>362</td>
<td>1</td>
<td>Account Update File Indicator</td>
<td>Account Update Files only. Possible values:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>363-370</td>
<td>8</td>
<td>Date of Birth</td>
<td>CCYMMDD Default: blanks if not available</td>
</tr>
<tr>
<td>371-380</td>
<td>10</td>
<td>Blanks</td>
<td>Possible values:</td>
</tr>
<tr>
<td>381-382</td>
<td>2</td>
<td>Account Type</td>
<td>Possible values:</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>&quot;B&quot; Position</td>
<td>Size</td>
<td>Description</td>
<td></td>
</tr>
<tr>
<td>--------------</td>
<td>------</td>
<td>-------------</td>
<td></td>
</tr>
<tr>
<td>002-007</td>
<td>6</td>
<td>Month and Year</td>
<td></td>
</tr>
<tr>
<td>008-011</td>
<td>4</td>
<td>Payee Last Name Control</td>
<td></td>
</tr>
<tr>
<td>015-023</td>
<td>9</td>
<td>Payee SSN</td>
<td></td>
</tr>
<tr>
<td>061-160</td>
<td>100</td>
<td>Account Full Legal Title (Optional)</td>
<td></td>
</tr>
<tr>
<td>161</td>
<td>1</td>
<td>Payee Foreign Country Indicator</td>
<td></td>
</tr>
<tr>
<td>162-201</td>
<td>40</td>
<td>1st Payee Name</td>
<td></td>
</tr>
<tr>
<td>202-241</td>
<td>40</td>
<td>2nd Payee Name</td>
<td></td>
</tr>
<tr>
<td>242-321</td>
<td>80</td>
<td>1st Payee Name Address, City, State, Zip Code</td>
<td></td>
</tr>
<tr>
<td>322-350</td>
<td>50</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>351-357</td>
<td>7</td>
<td>Account Balance</td>
<td></td>
</tr>
</tbody>
</table>

The account balance is necessary to prevent financial institutions from receiving large numbers of State levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive/negative). For brokerage firms reporting margin accounts, the balance or value is the account holders equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.

| 359          | 1    | Trust Fund Indicator |

The Trust Fund Indicator is necessary for effective State levy service. Enter a single digit (0-6) to indicate whether the account registration indicates it is a trust or escrow account. For closed accounts, a zero may be entered but not a blank.

| 1            | UTMA/UGMA Account |
| 2            | IOLTA Account     |
| 3            | Mortgage Escrow Account |
| 4            | Security Deposits (incl. Real Estate) |
| 5            | Other Trust/Escrow |
| 6            | Information Not Available |

| 360          | 1    | Account Status Indicator |

Enter "0" if the account is open. Enter "1" if the account is closed. Enter "2" if the account is inactive. An inactive account is an account that has not had activity for a specified period of time to be determined by the financial institution.

| 361          | 1    | Account Balance Indicator |

Enter "0" if the Account Balance to be entered in positions 351-357 has not been provided.
Enter "1" if an average balance is reported.
Enter "2" if a current balance (as of the day the report is created) is provided.
### Account Update File Indicator

For Account Update files only. Those filing Account Tapes will leave this blank. Enter "0" if this account has been closed. Enter "1" if this is a new account, opened since the last report filed by the financial institution. Enter "2" if there is revised account information from the last report filed by the financial institution (changes in address, ownership, etc.).

### Date of Birth

Report the date of birth of the account owner in CCYYMMDD format. If not available, enter blanks. Example: August 1, 1970 = 19700801.

### Account Type

Enter two digits for the code which identifies the type of account. If an IRA or ERISA Plan contains any of the others, identify the account only as an IRA or ERISA Plan. A Compound Account is an investment account where portions of the balance are in differing funds - stock, money market, bonds etc.

- 00 = Not Applicable
- 01 = Savings Account
- 04 = Checking/Demand Deposit Account
- 05 = Term Deposit Certificate
- 06 = Collateral Account
- 11 = Money Market Account
- 12 = IRA/Keogh Account
- 14 = ERISA Plan Accounts
- 16 = Cash Balances
- 17 = Compound Account
- 18 = Other

### 2nd Payee SSN

Enter the SSN of the second owner of the account. If none, enter blanks.

---

### Method One Totals Record

<table>
<thead>
<tr>
<th>&quot;T&quot; Record</th>
<th>Size</th>
<th>Description</th>
<th>Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1</td>
<td>Record Type</td>
<td>Constant &quot;T&quot;</td>
</tr>
<tr>
<td>002-010</td>
<td>9</td>
<td>Total Number of Accounts Reported</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>011-019</td>
<td>9</td>
<td>Number of Closed Accounts Reported</td>
<td>Numeric, sign trailing; Account Update Files Only</td>
</tr>
<tr>
<td>020-028</td>
<td>9</td>
<td>Constant zero</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>029-03</td>
<td>7</td>
<td>Number of Trust Accounts Reported (All Types)</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>038-046</td>
<td>9</td>
<td>Number of New Accounts Reported</td>
<td>Account Update Files Only</td>
</tr>
<tr>
<td>047-055</td>
<td>9</td>
<td>Blanks</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>056-064</td>
<td>9</td>
<td>Number of Address/Owner Changes Reported</td>
<td>Account Update Files Only</td>
</tr>
<tr>
<td>065-073</td>
<td>9</td>
<td>Blanks</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>074-082</td>
<td>9</td>
<td>Constant zero</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>083-091</td>
<td>9</td>
<td>Total Dollar Amount Reported</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>092-100</td>
<td>9</td>
<td>Total Number of IRAs Reported</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>101-420</td>
<td>320</td>
<td>Filler</td>
<td></td>
</tr>
</tbody>
</table>

Method One filers should skip to the Combined 1099/Data Match Filing section.
Method Two, The Matched Accounts Method
Method Two, The Matched Accounts Method

The Inquiry File: Specifications for Files to be Given to Financial Institutions for Data Matching

Financial Institutions (or their Reporting Agents) electing to perform the matching under Method Two, the Matched Accounts Method, will receive from the State a magnetic media "Inquiry File" containing a list of persons to be matched.

Files submitted by the State to institutions for matching purposes must be matched against all open accounts maintained by the institution and all account owners, including secondary owners. Note that institutions must match this file against accounts not normally considered for 1099 reporting, including non-interest bearing accounts and accounts earning less than $10.00 in interest or dividends.

Files sent out by the State will likely be those most frequently used for 1099 reporting: IBM 3480 and 3490 tape cartridges or 9-track magnetic tape. Please consult with State for tape parity and density.

Inquiry Files will contain only 3 kinds of records:

"D" A record identifying the year and month the file was created by the State.
"I" The basic inquiry record, identifying the person to be matched.
"T" The total record showing the number of inquiry records on this file.

All records will have a length of 99 characters and the records will be blocked in groups of 100 records. These records are further defined below:

<table>
<thead>
<tr>
<th>&quot;D&quot; Record</th>
<th>Size</th>
<th>Description Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1</td>
<td>Record Type Constant &quot;D&quot;</td>
</tr>
<tr>
<td>002-007</td>
<td>6</td>
<td>Year and Month File Generated CCYYMM</td>
</tr>
<tr>
<td>008</td>
<td>1</td>
<td>Data Match File Indicator Constant &quot;M&quot;</td>
</tr>
<tr>
<td>009-099</td>
<td>91</td>
<td>Blanks</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>&quot;I&quot; Record</th>
<th>Size</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1</td>
<td>Record Type Constant &quot;I&quot;</td>
</tr>
<tr>
<td>002-0 10</td>
<td>9</td>
<td>Inquiry Social Security Number</td>
</tr>
<tr>
<td>011-020</td>
<td>10</td>
<td>State Pass-Back Information</td>
</tr>
<tr>
<td>021-040</td>
<td>20</td>
<td>Inquiry Last Name</td>
</tr>
<tr>
<td>041-056</td>
<td>16</td>
<td>Inquiry First Name</td>
</tr>
<tr>
<td>057-07 1</td>
<td>15</td>
<td>Case Pass-Back Information</td>
</tr>
<tr>
<td>072-076</td>
<td>5</td>
<td>FIPS Code Pass-Back Information</td>
</tr>
<tr>
<td>077-099</td>
<td>23</td>
<td>Additional State Pass-Back Information</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>&quot;I&quot; Position</th>
<th>Size</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>002-010</td>
<td>9</td>
<td>Inquiry Social Security Number (SSN)</td>
</tr>
<tr>
<td>This is the SSN of the person to be matched. A match is to be reported by the financial institution anytime an account with the SSN indicated on the Inquiry File is found. It is possible that a single SSN will appear more than once on the inquiry tape. These multiple entries will be differentiated by entries in the Case Pass-Back Information (057-07 1). If a match is found, matches should be reported for each account with each SSN and Case Pass-Back Information.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>011-020</td>
<td>10</td>
<td>State Pass-Back Information</td>
</tr>
<tr>
<td>This field is a 10-digit alphanumeric (may be blank) entry which has significance to the State in its administration of the Data Match System. This information must be passed back to the State if a match is found. (If this field is blank, a blank is passed back.)</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
021-040 20 Inquiry Last Name

This alphanumeric field will be left-justified and filled with blanks. If the name to be recorded in this field exceeds 20 characters, it will be continued in positions 041-056. Matches identified by a corresponding SSN should be reported by the financial institution even if the name does not match the inquiry record.

041-056 16 InquiryFirstName.
Left-justified and filled with blanks.

057-07 1 15 Case Pass-Back Information
This 18-digit alphanumeric field (may be blank) has significance to the State for its Child Support case administration. This field must be passed back to the State if a match is found. (If the ID Suffix is a blank, a blank is passed back.)

072-076 5 FIPS Code Pass-Back Information
This field is a 5-digit alphanumeric field which contains the FIPS code of the State inquiring of the SSN. This information must be passed back to State if a match is found. Financial institutions will use this code to determine which State will receive the account information for the match.

"T" Record Size Description Comment/Format
001 1 Record Type Constant "T"
002-011 10 Number of Inquiry Records on this file Numeric, sign trailing
012-099 88 Blanks

The Inquiry File contains highly confidential data. Therefore all Method Two filers are to return the Inquiry File with their Data Match File.
The Match File: Specifications for Files to be Given to State by Financial Institutions

Method Two "A" Record

The character "M" (Match Tape) must be entered in position 371. Otherwise, the Matched Accounts "A" Record is nearly identical to the "A" Record found earlier in this specifications document. Please refer to it for filing instructions.

Method Two "B" Record

Once having matched an Inquiry SSN to an account, the financial institution will report account information on the following "B" Record. Be sure to read the note regarding Primary and Secondary SSN reporting at the end of the record description.

<table>
<thead>
<tr>
<th>&quot;B&quot; Record</th>
<th>Size</th>
<th>Description</th>
<th>Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1</td>
<td>Record Type Constant &quot;B&quot;</td>
<td></td>
</tr>
<tr>
<td>002-007</td>
<td>6</td>
<td>Year and Month</td>
<td>CCYYMM Inquiry File data (passed back from &quot;A&quot; Record, positions 020-025)</td>
</tr>
<tr>
<td>008-011</td>
<td>4</td>
<td>Payee Last Name Control</td>
<td>First four characters of last name</td>
</tr>
<tr>
<td>012-014</td>
<td>3</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>015-023</td>
<td>9</td>
<td>Matched SSN</td>
<td></td>
</tr>
<tr>
<td>024-043</td>
<td>20</td>
<td>Payee's Account Number</td>
<td></td>
</tr>
<tr>
<td>044-060</td>
<td>17</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>061-160</td>
<td>100</td>
<td>Account Full Legal Title</td>
<td>(Optional)</td>
</tr>
<tr>
<td>161</td>
<td>1</td>
<td>Matched Name Foreign</td>
<td>&quot;1&quot; = Foreign</td>
</tr>
<tr>
<td>162-201</td>
<td>40</td>
<td>Matched Name</td>
<td></td>
</tr>
<tr>
<td>202-24 1</td>
<td>40</td>
<td>2nd Payee Name</td>
<td></td>
</tr>
<tr>
<td>242-28 1</td>
<td>40</td>
<td>Matched Name Street Address</td>
<td></td>
</tr>
<tr>
<td>282-310</td>
<td>29</td>
<td>Matched Name City</td>
<td></td>
</tr>
<tr>
<td>311-312</td>
<td>2</td>
<td>Matched Name State</td>
<td></td>
</tr>
<tr>
<td>3 13-321</td>
<td>9</td>
<td>Matched Name Zip Code</td>
<td></td>
</tr>
<tr>
<td>322-326</td>
<td>5</td>
<td>FIPS Code Pass-Back Information</td>
<td>FIPS Code Pass-Back Info from &quot;I&quot; Record, positions 072-076</td>
</tr>
<tr>
<td>327-349</td>
<td>23</td>
<td>Additional State Pass-Back Information</td>
<td>Pass-Back from &quot;I&quot; Record, positions 077-099</td>
</tr>
<tr>
<td>350</td>
<td>1</td>
<td>Blank</td>
<td></td>
</tr>
<tr>
<td>351-357</td>
<td>7</td>
<td>Account Balance</td>
<td>Numeric, whole dollars, sign trailing. If position 361 = 0, then zeroes are required.</td>
</tr>
<tr>
<td>358</td>
<td>1</td>
<td>Match Flag</td>
<td>The FIN will compare SSN and first four characters of last name. Possible values: 0 = unwilling/unable to complete comparison 1 = did comparison &amp; name/SSN matched 2 = did comparison &amp; name did not match</td>
</tr>
<tr>
<td>359</td>
<td>1</td>
<td>Trust Fund Indicator</td>
<td>Possible values: 0 = Not a trust account 1 = UTMA/UGMA account 2= IOLTA account 3 = Mortgage escrow account 4 = Security deposits (incl. Real Estate) 5 = Other trust/escrow 6= Information not available</td>
</tr>
<tr>
<td>360</td>
<td>1</td>
<td>Account Status Indicator</td>
<td>Possible values: 0= open 1 = closed 2= inactive</td>
</tr>
<tr>
<td>361</td>
<td>1</td>
<td>Account Balance Indicator</td>
<td>Possible values: 0= not provided</td>
</tr>
</tbody>
</table>

Reporting Burden Notice: Public reporting burden for this collection of information is estimated to average .33 hours per response, including the time for reviewing instructions and maintaining the data needed, and reviewing the collection of information. An agency may not conduct, or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. OMB Control number 0970-0196, Expiration Date 05/31/2014.
<table>
<thead>
<tr>
<th>Code</th>
<th>Size</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>362</td>
<td>1</td>
<td>Blank</td>
</tr>
<tr>
<td>363-370</td>
<td>8</td>
<td>Date of Birth</td>
</tr>
<tr>
<td>371-380</td>
<td>10</td>
<td>State Pass-Back Information</td>
</tr>
<tr>
<td>381-382</td>
<td>2</td>
<td>Account Type</td>
</tr>
<tr>
<td>383-397</td>
<td>15</td>
<td>Case Pass-Back</td>
</tr>
<tr>
<td>398-400</td>
<td>3</td>
<td>Blanks</td>
</tr>
<tr>
<td>401</td>
<td>1</td>
<td>Payee Indicator</td>
</tr>
<tr>
<td>402-410</td>
<td>9</td>
<td>Primary SSN</td>
</tr>
<tr>
<td>411-419</td>
<td>9</td>
<td>2ndPayee SSN</td>
</tr>
<tr>
<td>420</td>
<td>1</td>
<td>Blank</td>
</tr>
</tbody>
</table>

**"B" Position**

<table>
<thead>
<tr>
<th>Code</th>
<th>Size</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>002-007</td>
<td>6</td>
<td>Year and Month</td>
</tr>
<tr>
<td>015-023</td>
<td>9</td>
<td>Matched SSN</td>
</tr>
<tr>
<td>061-160</td>
<td>100</td>
<td>Account Full Legal Title (Optional)</td>
</tr>
<tr>
<td>161</td>
<td>1</td>
<td>Matched Name Foreign Country Indicator</td>
</tr>
<tr>
<td>162-20</td>
<td>40</td>
<td>Matched Name</td>
</tr>
<tr>
<td>202-24</td>
<td>40</td>
<td>2nd Payee Name</td>
</tr>
</tbody>
</table>

1 = average balance (whether daily, monthly, etc.)
2 = current balance

---

Reporting Burden Notice: Public reporting burden for this collection of information is estimated to average .33 hours per response, including the time for reviewing instructions and maintaining the data needed, and reviewing the collection of information. An agency may not conduct, or sponsor, and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number. OMB Control number 0970-0196; Expiration Date 05/31/2014.
242-32 1 80  Matched Name Address, City, State, Zip Code.

Enter the address of the Matched Name whose SSN has been entered in positions 0 15-023. If this does not exist, enter the address of the second account owner.

322-326 5  FIPS Code Pass-Back Information

For Federal data matching, insert the two-letter abbreviation of the state where the account is located. The FIPS Code Pass-Back Information field supplied by the state on the Inquiry File for matching purposes must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State Inquiry File.

327-349 23  Additional State Pass-Back Information

For Federal data matching, this field may be left blank. The Additional State Pass-Back Information field supplied by the State on the Inquiry File for matching purposes must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State file.

35 1-357 7  Account Balance

The Account Balance is necessary to prevent financial institutions from receiving large numbers of State levies for accounts with insufficient funds. Show the account balance or value in whole dollars only with the sign trailing (positive/negative). Do not include decimals. For brokerage firms reporting margin accounts, the balance or value is the account holder's equity position, or the value of the account less any borrowed amount. For closed accounts, or where the information is unavailable, fill with zeroes. For accounts with balances greater than 9,999,999, enter 9,999,999.

358 1  Match Flag

All SSN matches identified by a corresponding SSN should be reported by the institution. An additional comparison of the matched last name to the last name on the Inquiry File may prevent the financial institution from receiving incorrect levies.

Enter "0" if the institution is unable to match the last name.
Enter "1" if the first four letters of the matched last name, and that of the Inquiry File last name are the same.
Enter "2" if the first four letters of the matched last name, and that of the Inquiry File last name are not the same.

359 1  Trust Fund Indicator

Enter a single digit (0-6) to indicate whether the account registration indicates it is a trust or escrow account. Enter a zero (0) if the account is not registered as a trust or escrow. For closed accounts, a zero may be entered but not a blank.

0 = Not a Trust Account  4 = Security Deposits (incl. Real Estate)
1 = UTMA/UGMA Account  5 = Other Trust/Escrow
2 = IOLTA Account  6 = Information Not Available
3 = Mortgage Escrow Account

360 1  Account Status Indicator

Enter "0" if account is open.
Enter "1" if account is closed.
Enter "2" if account is inactive. An inactive account is an account that has not had activity for a specified period of time to be determined by the financial institution.

361 1  Account Balance Indicator

Enter "0" if the Account Balance to be entered in positions 35 1-357 has not been provided.
Enter "1" if an average balance is reported.
Enter "2" if a current balance (as of the day the report is created) is provided.
Date of Birth

Report the date of birth of the matched account owner, if known, in CCYYMMDD format, otherwise, enter zeros (0).

Example: August 1, 1970 = 19700801.
371-380  10  State Pass-Back Field
The State Pass-Back field supplied on the Inquiry File must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual appears on the State file.

381-382  2  Account Type
Enter two digits for the code which identifies the type of account. If an IRA or ERISA Plan contains any of the others, identify the account only as an IRA or ERISA Plan. A Compound Account is an investment account where portions of the balance are in differing funds - stock, money market, bonds etc.

- 00  = Not Applicable
- 01  = Savings Account
- 04  = Checking/Demand Deposit Account
- 05  = Term Deposit Certificate
- 06  = Collateral Account
- 07  = Money Market Account
- 11  = Money Market Account
- 12  = IRA/Keogh Account
- 14  = ERISA plan
- 16  = Cash Balances
- 17  = Compound Account
- 18  = Other

383-397  15  Case Pass-Back Information
The Case Pass-Back field supplied by the State on the Inquiry File must be returned along with the account information. If the State file includes multiple records matching the account, submit the account information once for each time the individual SSN appears on the State file.

401  1  Payee Indicator
Enter "0" if the matched account owner is the sole owner of the account.
Enter "1" if a match is generated against a secondary owner's SSN.
Enter "2" if the matched account is to the primary owner, and there are secondary owners to the same account.

402-410  9  Primary SSN
If the SSN matched to an account is a secondary owner (and a "1" has been entered in position 401), enter the account's primary-owner SSN (see note below).

411-419  9  2nd Payee SSN
Enter the SSN of the second owner of the account (see note below).

**Note for Method Two Filers Regarding Primary and Secondary SSN Matching.**

Generally, if there are multiple owners of an account, the Primary Owner is the SSN designated for tax reporting. A Secondary Owner would be any other(s). The following are instructions to clarify the Primary and Secondary owners reporting. All other fields not specified below are to be filled as instructed in the "B" Record layout above.

If an SSN matched from the State Inquiry File is found to be the **Primary Owner** of an account, follow these instructions:

- the Matched SSN is entered in the Matched SSN field in positions 0 15-023
- the Matched Name is entered in the Matched Name field in positions 162-201
- the Secondary Owner's name will be entered in the 2nd Payee Name field in positions 202-241
- if the account owner is the sole owner of the account, enter "0" in the Payee Indicator field in position 401; enter "2" in position 401 if more than one owner exists.
- the Secondary Owner's SSN will be entered in the 2nd Payee SSN in positions 411-419.
• All other fields are to be filled as instructed in the "B" Record layout.

If an SSN from the State Inquiry File is found to be a Secondary Owner of an account, follow these instructions:

- the Matched S SN is entered in the Matched S SN field in positions 0 15-023
- the Matched Name is entered in the Matched Name field in positions 162-201
- the Primary Owner's name will be entered in the 2nd Payee Name field in positions 202-241
- a "1" is entered in the Payee Indicator field in position 401
- the Primary Owner's SSN will be entered in the Primary SSN field in positions 402-410
- All other fields are to be filled as instructed in the "B" Record layout

<table>
<thead>
<tr>
<th>&quot;T&quot; Record</th>
<th>Size</th>
<th>Description</th>
<th>Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1</td>
<td>Record Type</td>
<td>Constant &quot;T&quot;</td>
</tr>
<tr>
<td>002-010</td>
<td>9</td>
<td>Total Number of Accounts Reported</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>011-019</td>
<td>9</td>
<td>Constant zero</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>020-028</td>
<td>9</td>
<td>Number of Accounts with Match Flags</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>029-037</td>
<td>9</td>
<td>Number of Trust Accounts Reported (All Types)</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>03 8-046</td>
<td>9</td>
<td>Constant zero</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>047-055</td>
<td>9</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>056-064</td>
<td>9</td>
<td>Constant zero</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>065-073</td>
<td>9</td>
<td>Blanks</td>
<td></td>
</tr>
<tr>
<td>074-082</td>
<td>9</td>
<td>Total Number of Accounts Compared Against State File</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>083-091</td>
<td>9</td>
<td>Total Dollar Amount Reported</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>092-100</td>
<td>9</td>
<td>Total Number of IRAs Reported</td>
<td>Numeric, sign trailing</td>
</tr>
<tr>
<td>101-420</td>
<td>320</td>
<td>Blanks</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>&quot;T&quot; Position</th>
<th>Size</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>002-010</td>
<td>9</td>
<td>Total Number of Accounts Reported</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Enter the total number of accounts matched to the SSNs on the Inquiry File.</td>
</tr>
<tr>
<td>020-028</td>
<td>9</td>
<td>Number of Accounts with Match Flags</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Enter the total number of matches identified by SSN and the first four letters of the last name which are reported by the institution (where &quot;B&quot; Record position 358 = 1). This comparison of the matched last name to the last name on the Inquiry File may prevent financial institutions from receiving incorrect levies.</td>
</tr>
</tbody>
</table>

**How to Report No Matches Found**

Those filing under Method Two may have no matches to report after comparing their accounts against the State Inquiry File. Reporting Agents, and institutions that process Data Match Method Two in-house each have separate No Match directions.

For a Reporting Agent filing reports for more than one institution, follow these instructions:

a) If the Agent finds no matches for any institution, it may file a report by entering "No Matches" on a completed Magnetic Media Transmitter Report. Attach a list containing every institution name, TIN and the total number of accounts compared against the Inquiry File for each.

b) Agents reporting both matches and no matches, must include a complete "A" and "T" Record on the Match Tape for every institution it compares against the Inquiry File. Do not omit those institutions with no matches, but enter zeroes
in the appropriate positions of the "T" Record. An institution that has been omitted may find itself in violation of Data Match filing requirements.

c) Agents reporting for a single institution may follow the single institution instructions below.

A financial institution that files a Method Two report for itself, and finds no matches after comparing its accounts to the Inquiry File, may file a No Match Report by entering "No Matches" on a completed transmittal report. Include the total number of accounts compared against the Inquiry File.
Combined 1099/Data Match Under Method One Filing

Where permitted, institutions making the election to report under Method One and include Data Match account information with their annual Form 1099 filing must modify their 1099 "A & "B" Records. Because Form 1099 specifications can vary from state to state, the format below may not be suitable for your institution. You must contact your State for further information on this filing option.

<table>
<thead>
<tr>
<th>&quot;A&quot; Record</th>
<th>Size</th>
<th>Description</th>
<th>Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>The character &quot;A&quot; (Account Tape) must be entered in position 371. Otherwise, positions 1-750 are to be filled as required in IRS Publication 1220 for Form 1099.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>&quot;B&quot; Record</th>
<th>Size</th>
<th>Description</th>
<th>Comments/Format</th>
</tr>
</thead>
<tbody>
<tr>
<td>001</td>
<td>1</td>
<td>Record Type</td>
<td>Constant &quot;B&quot;</td>
</tr>
<tr>
<td>002-005</td>
<td>4</td>
<td>Year</td>
<td>(CCYY)</td>
</tr>
</tbody>
</table>

Positions 6-662 are to be filled as required in IRS Publication 1220. However, the following additional fields must be added to the "B" Record in the positions 663-684, where the IRS permits States to add "Special Data Entries." With the exception of the Account Status Indicator defined below, these fields and their description are found in the complete Method One "B" Record layout, however their location (position numbers) will be different.

| 663       | 1    | Account Status Indicator |
| 664-67    | 8    | Account Balance         | Whole Dollars Only, Numeric, sign trailing          |
| 672       | 1    | Trust Fund Indicator    |
| 673-674   | 2    | Account Type            |
| 675-683   | 9    | 2nd Payee SSN           |
| 684       | 1    | Account Balance Indicator|
| 685-722   | 38   | Blank                  |
| 350       | 1    | Account Status Indicator|

Enter "0" if the account is still open.
Enter "1" if the account has been closed.

<table>
<thead>
<tr>
<th>&quot;T&quot; Record</th>
<th>Size</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>There are no modifications to be made to the Form 1099 &quot;T&quot; Record.</td>
</tr>
</tbody>
</table>

After filing combined information by the February 28 due date, a Data Match supplemental report will be due April 30. This will include all accounts not included on the 1099 file (i.e. non-interest bearing accounts), and all accounts opened and closed since January 1. An institution may file a complete All Accounts file in place of this supplementary report.
Common Data Match Errors

The State encourages filers to verify the content of their Data Match files to ensure the accuracy of the data. This may eliminate the need for State to return your file for correction. This is especially important to those who have their reports prepared by a Reporting Agent.

Rejected files will be returned to the filing institution with an explanation for the rejection. The institution is to make the appropriate corrections and resubmit the file as soon as possible.

The following were frequently encountered problems experienced by the Massachusetts Department of Revenue in the first year of its Bank Match operation.

- **Form 1099 reports submitted in place of Method One Data Match reports.**
  Although the magnetic media specifications for 1099 and Data Match reporting are similar, a 1099 report cannot be filed in place of a Data Match report as there are important differences. An institution may elect to combine 1099 and Data Match filing, but only after electing to do so on the BMRS-I, Data Match Election Form. Even so, the 1099 file must be modified as instructed in this Handbook.

- **Non-interest bearing accounts omitted or excluded.**
  Although such accounts may be exempt from IRS 1099 reporting, these accounts are not excludable under the laws governing Data Match reporting.

- **Transmittal Report not included with Data Match tape.**
  This slows the processing of your tape.

- **Transmitter TINXID omitted on Transmittal.**

- **"A" Record: The institution or money market fund TIN/FID is omitted, positions 007-015.**
  Only numerals are to be entered in these positions. Hyphens and blanks between digits are also common errors.

- **Levy service mailing address is incorrect or omitted, positions 131-210.**
  The levy service address may be different from that entered on the IRS 1099 report or the general street address.

- **"B" Record: Account Balance is omitted, positions 351-357**
**Data Match Filing Schedule**

These are general filing guidelines. Please consult with the State Data Match Reporting site for specific dates.

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>November</td>
<td>Contact the State to obtain updated Specifications if necessary.</td>
</tr>
<tr>
<td>Mid-December for</td>
<td><strong>Data Match Election Form due where required.</strong></td>
</tr>
<tr>
<td>the following year</td>
<td></td>
</tr>
<tr>
<td>February 28</td>
<td>Combined 1099/Data Match files due where permitted.</td>
</tr>
<tr>
<td>April 30</td>
<td>Account file is due if the All Accounts Method is elected.</td>
</tr>
<tr>
<td>April 30</td>
<td>Combined 1099/Data Match filers submit a supplemental file to complete their first quarter Data Match reporting.</td>
</tr>
<tr>
<td>Quarterly</td>
<td><strong>Method One</strong> (All Accounts Method) files are due 30 days after the end of each quarter. Where allowed, Update files are due. State will accept an All Accounts File in place of an Account Update File when necessary.</td>
</tr>
<tr>
<td>Quarterly</td>
<td><strong>Method Two</strong> (Matched Accounts Method) Inquiry File sent to institutions. Institutions must match this file against their records and remit a list of matched accounts within 30-45 days of receipt.</td>
</tr>
</tbody>
</table>

A completed Magnetic Media Transmitter Report, must accompany all Data Match Reports.

**Where to Send Data Match Forms and Files**

Please consult your State Data Match Reporting site for this address. Method Two institutions reporting matched accounts to different States should use the FIPS Code Directory below to determine where to file their report.

**Special Delivery**

To ensure timely receipt, institutions are advised to send Data Match Tapes by courier mail.

**Where to Get Help**

If you have any questions, regarding these specifications, please call your State's Data Match Liaison.
Data Match FIPS Code Directory

The State Inquiry File contains the Name, SSN, and other information for matching purposes. Included in this information is the 5-digit Federal Information Processing Standard (FIPS) Code. The first two digits of this Code identifies the State which requested the match information.

To facilitate the return of the match information, the following list provides the FIPS Codes, and their corresponding State or territory.

<table>
<thead>
<tr>
<th>FIPS Code</th>
<th>State</th>
<th>FIPS Code</th>
<th>State/Territory</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>Alabama</td>
<td>33</td>
<td>New Hampshire</td>
</tr>
<tr>
<td>02</td>
<td>Alaska</td>
<td>34</td>
<td>New Jersey</td>
</tr>
<tr>
<td>04</td>
<td>Arizona</td>
<td>35</td>
<td>New Mexico</td>
</tr>
<tr>
<td>05</td>
<td>Arkansas</td>
<td>36</td>
<td>New York</td>
</tr>
<tr>
<td>06</td>
<td>California</td>
<td>37</td>
<td>North Carolina</td>
</tr>
<tr>
<td>08</td>
<td>Colorado</td>
<td>38</td>
<td>North Dakota</td>
</tr>
<tr>
<td>09</td>
<td>Connecticut</td>
<td>39</td>
<td>Ohio</td>
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<tr>
<td>10</td>
<td>Delaware</td>
<td>40</td>
<td>Oklahoma</td>
</tr>
<tr>
<td>11</td>
<td>District of Columbia</td>
<td>41</td>
<td>Oregon</td>
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<tr>
<td>12</td>
<td>Florida</td>
<td>42</td>
<td>Pennsylvania</td>
</tr>
<tr>
<td>13</td>
<td>Georgia</td>
<td>44</td>
<td>Rhode Island</td>
</tr>
<tr>
<td>15</td>
<td>Hawaii</td>
<td>45</td>
<td>South Carolina</td>
</tr>
<tr>
<td>16</td>
<td>Idaho</td>
<td>46</td>
<td>South Dakota</td>
</tr>
<tr>
<td>17</td>
<td>Illinois</td>
<td>47</td>
<td>Tennessee</td>
</tr>
<tr>
<td>18</td>
<td>Indiana</td>
<td>48</td>
<td>Texas</td>
</tr>
<tr>
<td>19</td>
<td>Iowa</td>
<td>49</td>
<td>Utah</td>
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<tr>
<td>20</td>
<td>Kansas</td>
<td>50</td>
<td>Vermont</td>
</tr>
<tr>
<td>21</td>
<td>Kentucky</td>
<td>51</td>
<td>Virginia</td>
</tr>
<tr>
<td>22</td>
<td>Louisiana</td>
<td>53</td>
<td>Washington</td>
</tr>
<tr>
<td>23</td>
<td>Maine</td>
<td>54</td>
<td>West Virginia</td>
</tr>
<tr>
<td>24</td>
<td>Maryland</td>
<td>55</td>
<td>Wisconsin</td>
</tr>
<tr>
<td>25</td>
<td>Massachusetts</td>
<td>56</td>
<td>Wyoming</td>
</tr>
<tr>
<td>26</td>
<td>Michigan</td>
<td>60</td>
<td>American Samoa</td>
</tr>
<tr>
<td>27</td>
<td>Minnesota</td>
<td>66</td>
<td>Guam</td>
</tr>
<tr>
<td>28</td>
<td>Mississippi</td>
<td>69</td>
<td>Northern Mariana Islands</td>
</tr>
<tr>
<td>29</td>
<td>Missouri</td>
<td>70</td>
<td>Palau</td>
</tr>
<tr>
<td>30</td>
<td>Montana</td>
<td>72</td>
<td>Puerto Rico</td>
</tr>
<tr>
<td>31</td>
<td>Nebraska</td>
<td>74</td>
<td>U.S. Minor Outlying Islands</td>
</tr>
<tr>
<td>32</td>
<td>Nevada</td>
<td>78</td>
<td>Virgin Islands</td>
</tr>
</tbody>
</table>
12E-1.031 – Noncovered Medical Expenses

(1) Introduction. The Department is responsible for determining and collecting noncovered medical expenses under Section 409.25635, F.S.

(2) Definitions. For purposes of this rule:

(a) “Noncovered Medical Expenses” means reasonable and necessary uninsured medical, dental, or prescription medication expenses ordered to be paid on behalf of a child, including insurance deductibles and co-payments, pursuant to Section 61.13(1)(b), F.S., or a similar law of another state.

(b) “Obligee” means the person to whom support payments are made pursuant to a child support order.

(c) “Obligor” means a person who is responsible for making support payments pursuant to a child support order.

(3) Criteria. The Department will determine and collect noncovered medical expenses when:

(a). The support order requires the obligor to pay all or a percentage of a child's noncovered medical expenses.

(b). The obligee provides the Department with a written declaration under penalty of perjury that states:
1. Noncovered medical expenses have been incurred on behalf of the dependent child whom the obligor has been ordered to support.

2. The obligee has paid for noncovered medical expenses incurred on behalf of the child.

3. The obligor has not paid all or part of the child’s noncovered medical expenses as ordered.

4. The amount paid by the obligee for noncovered medical expenses and the amount the obligor allegedly owes to the obligee.

   (c). The expenses are reasonable and necessary.

   (d). The obligee has tried at least once to collect the amount owed from the obligor and provides the Department with a copy of the written document used to attempt to collect the amount from the obligor.

   (e). The obligee has not received services from the Department to determine and collect noncovered medical expenses for the same case within the last six months.

   (f). The last or only child on the case did not emancipate more than 24 months ago.

   (g). The medical expenses are equal to or less than 24 months old.

   (h). The Department does not require the obligee to make a collection attempt if the case has a Family Violence Indicator (FVI) against either parent.

(4) Requests for Service.

(a) If the case meets the criteria in subsection (3) upon request, the Department will send the obligee, by regular mail, the Instructions for Repayment of Medical Expenses Not Covered by Insurance (CS-EF204) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX/XX.
(b) The obligee must complete a Statement of Medical Expenses Not Covered by Insurance (CS-EF205) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), incorporated herein by reference effective XX/XX, declaring:

1. The amount of noncovered medical expenses the obligee paid for the child.
2. The percentage of the child’s noncovered medical expenses the obligor is required to pay as specified in the support order.
3. The amount the obligor paid for noncovered medical expenses.
4. The amount the obligor still owes the obligee for noncovered medical expenses.

(c) The obligee must complete a Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), incorporated herein by reference effective XX/XX, and provide:

1. Proof of medical expenses for the child.
2. Proof of payment for the medical expenses.

(d) The obligee may only include medical expenses for services received after the date of the support order.

(e) The obligee may only include medical expenses that are equal to or less than 24 months old.

(f) The obligee must complete and return forms Statement of Medical Expenses Not Covered by Insurance (CS-EF205), Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206), and supporting documents to the Department within 30 calendar days from the date on the Instructions for Repayment of Medical Expenses Not Covered by Insurance (CS-EF204).

(g) When the Department is enforcing a support order for another state, the other state has 45 calendar days to return the information.
(5) Determination of Eligible and Ineligible Expenses.

(a) The Department shall review noncovered medical expense requests submitted.

(b) If the obligee returns any, but not all of the required information, or returns incomplete or inaccurate information, the Department will send the obligee, by regular mail, an Information Request for Repayment of Medical Expenses (CS-EF207) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), incorporated herein by reference effective XX/XX, to the parent requesting the missing, incomplete, or corrected information.

(c) The obligee must complete and return the requested information to the Department within 21 calendar days from the mail date on the Information Request for Repayment of Medical Expenses (CS-EF207).

(d) If the obligee does not return the Statement of Medical Expenses Not Covered by Insurance (CS-EF205), Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206), and supporting documents within 30 calendar days the request is considered abandoned and the Department closes the request for services.

1. The Department will send the obligee, by regular mail, a Status Update Medical Expenses Not Covered by Insurance (CS-EF208) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), incorporated herein by reference effective XX/XX, to inform the obligee the information did not arrive timely.

2. If the obligee returns the requested information after 30 calendar days, but before six months, the Department will re-open the request for services.

3. If the other state returns the requested information after 45 calendar days, but before six months, the Department will re-open the request for services.
(e) The Department shall review the forms and supporting documents returned by the obligee to determine which expenses and payments qualify for repayment, and the amount of noncovered medical expenses owed to the obligee.
   1. The Department accepts proof of payment as paid by the obligee unless the document shows someone other than the obligee made the payment.
   2. The payment date of the expense must be within 24 months of the date the obligee signed the form CS-EF205.
   3. The Department will determine the amount owed to the obligee by the obligor only for expenses the obligee has already paid.
   4. If the obligee has partially paid an expense, the Department considers only the amount paid for repayment.

(f) The Department will not attempt to obligate and collect if:
   1. The expense does not show who received the service or the patient name is missing.
   2. The submitted expense is for a child not included in the support order.
   3. The submitted expense has the child’s name in freehand text rather than printed and does not appear to be a part of the original document.
   4. The child emancipated before the medical services were incurred.
   5. The submitted expense was not an uninsured medical, dental, or prescription medication expense ordered to be paid on behalf of a child as provided in Section 61.13(1)(b), F.S., or a similar law of another state.
   6. The obligee does not provide proof of payment of the expense.
   7. Someone other than the obligee paid the expense and there is no proof the obligee reimbursed the individual for the expense.
8. The expense was paid more than 24 months before the obligee signed the Statement of Medical Expenses Not Covered by Insurance (CS-EF205).

9. The expense was previously established as a noncovered medical expense owed by the obligor.

10. The expense is the same as another expense within the documentation provided by the obligee.

11. The expense is a health insurance, dental insurance, or prescription medication insurance premium payment.

12. The expense is not reasonable and necessary.

13. The obligee did not initially try to collect the expense payment directly from the obligor.

14. The expense is interest charged on a credit or loan account while waiting for the obligor to reimburse noncovered medical expenses.

(g) If some or all of the expenses are not eligible for repayment, the Department will send the obligee, by regular mail, the Medical Expenses Not Eligible for Reimbursement (CS-EF209) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), incorporated herein by reference effective XX/XX. The form will list the receipt number, date the expense was incurred, type of service, name of service provider, name of child, and reason the Department cannot ask for repayment.

1. The obligee will have 15 calendar days from the mail date to provide the Department more information documenting why the expenses are eligible.

2. The other state will have 30 calendar days from the mail date to provide the Department more information documenting why the expenses are eligible.
(6) Notice of Proceeding. When the Department determines expenses claimed by the obligee as noncovered medical expenses are subject to reimbursement by the obligor, the Department will send the obligor, by regular mail, the Notice of Proceeding to Establish the Amount Owed for Medical Expenses Not Covered by Insurance (CS-EF210) (http://www.flrules.org/Gateway/reference.asp?No=Ref-______), incorporated herein by reference effective XX/XX, by regular mail.

(7) Uncontested.

(a) If the obligor does not contest the Notice of Proceeding to Establish the Amount of Owed for Medical Expenses Not Covered by Insurance (CS-EF210) within 25 days of the Notice, the obligor is deemed to have waived the right to contest.

(b) Upon expiration of the contest period, the Department shall file a certified copy of the uncontested notice and the Notice to the Clerk of the Circuit Court Depository Determination of Noncovered Medical Expenses (CS-EF211) (http://www.flrules.org/Gateway/reference.asp?No=Ref-______), with the depository.

(8) Contested. Upon entry of a final order by the Department following an administrative hearing, the Department shall file a certified copy of the final order establishing the amount of noncovered medical expenses, if any, and the Notice to the Clerk of the Circuit Court Depository Determination of Noncovered Medical Expenses (CS-EF211) with the depository.

Rulemaking Authority 409.2557(3)(j) F.S. Law Implemented 61.17, 409.25635 F.S. History—New XX-XX-XX.
We received your request for repayment of medical expenses not covered by insurance.

For us to help you, complete and return the following forms:

- Statement of Medical Expenses Not Covered by Insurance (CS-EF205)
- Worksheet for Medical Expenses Not Covered by Insurance (CS-EF206)

When you send the forms include:

- Proof of medical expenses for the child(ren), such as copies of doctor bills or account statements.
- Proof of payment for the medical expenses, such as copies of invoices, canceled checks, or credit card statements.
- Proof of documentation you sent the other parent to request reimbursement of each expense. Documentation can be a letter, fax, email, electronic text message, social networking page, etc.

We will determine which expenses and payments qualify for reimbursement. We will send the other parent a Notice of Proceeding to Establish the Amount Owed for Medical Expenses Not Covered by Insurance (CS-EF210) with copies of the forms and other papers you send to us.

You may only include medical expenses for services:

- Received after the date of the support order.
- Less than 2 years old.

If you are requesting repayment of medical expenses not covered by insurance for more than one case, you must contact our office to obtain a separate set of forms for the other case(s).

We will only determine an amount owed on each case once every 6 months.

Return the forms and proof of medical expenses and payment to:

Child Support Program
<<Insert Street Address of local service site>>
<<Insert City, State and Zip of local service site>>

To contact us call <<Option 1>>.
Option 1 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (all other sites)
I, ______________________________, state:

Your Name (print)

1. I have paid $__________________ in medical expenses not covered by insurance for ____________________________________________________________,

   Name of the child(ren)

   whom the other parent has been ordered to support.

2. The other parent is ordered to pay <<NCP noncovered medical expense % obligation>> percent of the child(ren)'s medical expenses not covered by insurance. The other parent has not paid all or part of the child(ren)'s medical expenses not covered by insurance as ordered.

3. The other parent has paid $_____________ of the medical expenses.

4. The other parent still owes $_____________ of the medical expenses.

________________________________________
Signature

________________________________________
Your name (print)

□□/□□/□□□□
Date
INSTRUCTIONS - Please read this page before completing the worksheet.

Step 1: Fill in all the information on the worksheet.

Step 2: Attach proof of your expenses and payments. The proof must show:

1. The name of the doctor or medical provider
2. The date the service was provided
3. The bill, statement, or proof of payment must include the name of the child(ren)
4. The total amount of the medical expenses
5. The amount of the medical expenses that you paid

Number each document you attach with the item number from column 1 on the worksheet. For example, if you paid a doctor bill and recorded that expense on line 3 of column 1, write a “3” (and circle it) on both the bill and your canceled check or other proof of payment.

Step 3: Fill in the total number of items entered on the worksheet. If more than one page is used enter the total for all pages.

Step 4: Fill in the total amount to be paid by the other parent.

Step 5: Attach a copy of all receipts, invoices, insurance statements, bills, or proof of payment to the worksheet.

Step 6: Print your name, sign and date the worksheet.

Step 7: Return the forms and proof of medical expenses and payment to:

Child Support Program
<<Insert Street Address of local service site>>
<<Insert City, State and Zip of local service site>>

To contact us call <<Option 1>>.
**Worksheet for Medical Expenses Not Covered by Insurance**

Child Support Case Number: <<CSE case number>>  
Depository Number: <<Depository Number>>

Other Parent: <<NCP first name, middle initial, last name, suffix>>  
Activity Number: <<ActivityNum>>

**Step 1:** For each expense you paid, provide the information below (please copy form and attach more pages if needed).

<table>
<thead>
<tr>
<th>Column 1 Item Number</th>
<th>Column 2 Date of Service</th>
<th>Column 3 Name of Minor Child</th>
<th>Column 4 Amount of Medical Expense</th>
<th>Column 5 Amount You Paid</th>
<th>Column 6 Amount Paid by Other Parent</th>
<th>Column 7 Amount Owed by Other Parent</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td>2</td>
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<tr>
<td>10</td>
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<td></td>
</tr>
</tbody>
</table>

**TOTAL =**

**Step 2:** Total number of items provided______________ (the total number of items listed in column 1 on all pages)

**Step 3:** Total amount requested to be paid by the Other Parent ________________ (the total of column 7 for all pages)

**Step 4:** Attach a copy of all receipts, invoices, insurance statements, bills, or proof of payment to the worksheet.

Pursuant to section 92.525, Florida Statutes, under penalties of perjury, I declare that I have read this statement and that the facts stated in it are true.

**Step 5:** Your name (print)  
Signature  
Date
Option 1 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (all other sites)
We received your request for repayment of medical expenses not covered by insurance.

We are missing information needed to act on your request.

Return this form and the above listed items to us at the address below within 21 days from the date of this notice. We cannot proceed with your request without this form and the above checked items.

Return this form and the above checked items to:

Child Support Program
<<LocalServiceSiteAddr>>

To contact us <<Option 2>>.
Option 1 (All and any combination could appear)

A. Complete, sign and return the “Statement of Medical Expenses Not Covered by Insurance” (Form CS-EF205).
B. Complete, sign and return the “Worksheet for Medical Expenses Not Covered by Insurance” (Form CS-EF206).
C. You did not give us proof of payment for the medical expenses you are claiming. Please submit copies of the invoice, cancelled check, or credit card statement to show proof of payment.
D. You did not give us a copy of your documentation that was sent to the other parent requesting them to reimburse you for their part of the medical expenses. Documentation can be a letter, email, fax, social networking page, electronic text message, etc.
E. $FreeFormText$

Option 2 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)
B. 1-800-622-KIDS (5437) (all other sites)
Child Support Program

Status Update

Medical Expenses Not Covered by Insurance

<<Date>>
Child Support Case Number: <<CSEcaseNumber>>
Other Parent: <<NCP first name, middle initial, last name, suffix>>

<<Option 1>>

To contact us call <<Option 2>>.

<<Optional Educational Message Line1>>
<<Optional Educational Message Line2>>
<<Optional Educational Message Line3>>
<<Optional Educational Message Line4>>
<<Optional Educational Message Line5>>
<<OPTION 1>>

A. We cannot act on your request for repayment of medical expenses not covered by insurance. The support order does not require the other parent to pay a percentage of medical expenses.  
   (this option is selected automatically by the system when the activity status indicates that the request for noncovered medical expenses services was closed due to no percentage of noncovered medical expenses verbiage in the support order)

B. The other parent has contested the action. We will notify you if there is a hearing.  
   (this option is selected automatically by the system when the activity status indicates that the NCP has contested the action to establish an amount owed for medical expenses not covered by insurance)

C. You are not currently eligible for our services for repayment of medical expenses. You have received services on this case within the last six months. You may request this service again on or after <<Signature Date of most recent CP statement on the CS-EF205 + 183 days>>.  
   (this option is selected automatically by the system when the activity status indicates that the CP is not eligible for services to establish an amount owed for medical expenses not covered by insurance due to 6 months not having passed since the date of the most recent CP statement date on the CS-EF205)

D. We reviewed your request and documentation. Some of the expenses you submitted are not eligible for reimbursement. Please see the attached Medical Expenses Not Eligible for Reimbursement (Form CS-EF209) for the list of the expenses and the reasons they are not eligible. If you agree, you do not need to do anything. We will notify the other parent of the amount owed ($<<proposed amount of noncovered medical expenses owed>>) based upon our review. If you disagree, you must contact our office by <<system generation date + 15 days>> and give us additional information showing why you think the expenses are eligible.  
   (this option is selected automatically by the system when the activity status indicates that the Notice of Medical Expenses Not Eligible for Reimbursement (Form CS-EF209) was generated.). If this option is selected, this form is generated and mailed with the CS-EF209.

E. We are closing your request for repayment of medical expenses not covered by insurance because you have not returned the information we previously requested. If you need assistance, contact us at the number below or visit your local Child Support office.  
   (this option is selected automatically by the system when the activity status does not indicate that the CS-EF205/CS-EF206 forms were returned; the system shall also allow the user to manually select this option)

Option 2 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (all other sites)
# Medical Expenses Not Eligible for Reimbursement

<table>
<thead>
<tr>
<th>Receipt number</th>
<th>Date of Service</th>
<th>Type of Service Provided (Medical, dental, prescription)</th>
<th>Service Provided by (Name of provider)</th>
<th>Service provided for (Name of minor child)</th>
<th>Reason expense ineligible</th>
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**Child Support Program**

**Medical Expenses Not Eligible for Reimbursement**

Child Support Case Number: <CSE case number>  
Depositary Number: <Depositary Number>  
Activity Number: <ActivityNum>  

Parent Owed Support: <CP first name, middle initial, last name, suffix>  
Other Parent: <NCP first name, middle initial, last name, suffix>  

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FS-209  
Rule 12E-1.031  
Florida Administrative Code  
Effective XX/XX/XX
1. We have started an action to establish the amount you owe for medical expenses not covered by insurance for your minor child(ren).

2. This action is based on:
   - The support order entered by <<Option 1>> on <<date of original or recently modified support order>> which requires you to pay <<NCP noncovered medical expense % obligation>> percent of the medical expenses for your minor child(ren).
   - The other parent’s written statement.
   - Proof of medical expenses and payment by the other parent. Copies of the expenses, proof of payment and the other parent’s statement are included with this notice.

3. Based on the information we were given by the other parent, you owe $<<proposed amount of noncovered medical expenses owed>> in medical expenses not covered by insurance from <<date of earliest expense incurred>> to <date of latest expense incurred>> for:
   - <<DP1 first name, middle initial, last name, suffix>>
   - <<DP2 first name, middle initial, last name, suffix>>
   - <<DP3 first name, middle initial, last name, suffix>>

5. You have the right to contest this action if you disagree that you owe the amount stated in paragraph 3.
6. If you do not timely file a motion or petition to contest the amount, you will owe the amount claimed in this notice.

7. If the amount owed is determined after a hearing or becomes final because you did not file a timely motion or petition to contest, we will begin collection action. We can collect by using any remedies available to collect child support.

8. This action is authorized by section 409.25635, Florida Statutes.

To contact us call <<Option 5>>.

<<Option 6>>
OPTION 1 (either A or B, not Both)
A. the Department of Revenue (Use when FDOR entered an administrative order)
B. the court in <<County>> County, <<State>> (use when order is judicial)

OPTION 2 (system automatically populates the following verbiage if one or more medical expenses were determined to be ineligible even after notifying the CP and a CS-EF209 “Notice of Medical Expenses Not Eligible for Reimbursement” is to be attached to this form for NCP notification.)
A. We calculated the total owed by subtracting the ineligible medical expenses (see attached Notice of Medical Expenses Not Eligible for Reimbursement - CS-EF209), from the total amount of medical expenses claimed by the other parent, (see attached Statement of Medical Expenses Not Covered by Insurance - CS-EF205).
B. We filed the Notice of Proceeding to Establish Amount Owed for Medical Expenses Not Covered by Insurance with the Clerk of Court. Your copy is enclosed. (Use this option when the CS-EF210 is being used as a cover letter when sending copies of the EF210 & EF211 to the CP and NCP IP E-030-120-350)

OPTION 3 (the system shall auto-populate OPTION 3A verbiage if the $<proposed noncovered medical expense repayment obligation amount> field contains a dollar amount, else the system shall auto-populate with OPTION 3B verbiage.)

A. The amount owed is to be paid at $<proposed noncovered medical expense repayment obligation amount> per <<Proposed noncovered medical expense repayment obligation frequency>> effective <<Proposed noncovered medical expense repayment obligation effective date>>.

4. If you agree you owe this amount, send the periodic payment amounts indicated above to the Florida State Disbursement Unit at:
   Florida State Disbursement Unit
   <<SDUAddress>>

B.

4. If you agree you owe this amount, send payment in full to the Florida State Disbursement Unit at:
   Florida State Disbursement Unit
   <<SDUAddress>>

Or you may visit our local office to work out a repayment plan.

OPTION 4 (if the original or recently modified order is judicial or from another state the system shall auto-populate OPTION 4A; else the system shall auto-populate OPTION 4B)

A - To contest:
   ▪ You must file a motion in circuit court within 25 days after the date of this notice.
   ▪ You must provide a copy of the motion to the Department at:
     Department of Revenue,
     Child Support Program
You cannot file a petition with the Department. You must file in circuit court.

If you contest, the circuit court will determine the amount owed and enter judgment as appropriate.

B - To contest:

- You must file a petition with the Department within 25 days after the date this notice was mailed.
- You must follow the procedures set out in the attached Notice of Rights.

If you contest, the Department will determine the amount owed and enter a final order as appropriate.

Option 5 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)
B. 1-800-622-KIDS (5437) (all other sites)

OPTION 6 – (system populates only if OPTION 4B was selected above)

(Design Note – if OPTION 6 verbiage is included, there should be a page break here so that the Notice of Rights begins on the next page)

Notice of Rights

1. You have the right to an administrative hearing under sections 120.569 and 120.57(1), Florida Statutes. If you want a hearing, you must file a “Petition for Administrative Hearing” within 25 days after receipt of this notice. A petition is not considered filed until the Department receives it. Send your petition to the Department’s Deputy Agency Clerk at the following address:

Florida Department of Revenue
Child Support Program
Attention: Deputy Agency Clerk
<<GenTaxworldCentralAddress1>>
<<GenTaxworldCentralAddress2>>

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

2. If you disagree about issues of material fact, you may ask for a formal hearing. The rule that applies is provided on the last page of this notice.
At a formal hearing, you may represent yourself or hire a lawyer. You or your lawyer may present evidence, argue issues, question witnesses, submit written statements of fact and proposed orders, and file exceptions to the judge’s recommended order.

3. If you agree with the Department on all issues of material fact, you may ask for an informal hearing. A petition for an informal hearing must be in the same form as required by Rule 28-106.301, Florida Administrative Code. A copy of the rule is provided with this notice.

At an informal hearing, you may represent yourself or hire a lawyer. You or your lawyer may ask questions, tell us about your situation and submit documents.

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


(1) Unless otherwise provided by statute and except for agency enforcement and disciplinary actions initiated under subsection 28-106.2015(1), F.A.C., initiation of a proceeding shall be made by written petition to the agency responsible for rendering final agency action. The term “petition” includes any document which requests a proceeding. Each petition shall be legible and on 8 1/2 by 11 inch white paper or on a form provided by the agency. Unless printed, the impression shall be on one side of the paper only and lines shall be doubled-spaced.

(2) All petitions filed under these rules shall contain:
(a) The name and address of each agency affected and each agency’s file or identification number, if known;
(b) The name, address, any e-mail address, and telephone number of the petitioner, if the petitioner is not represented by an attorney or qualified representative; the name, address, e-mail address, facsimile number, and telephone number of the petitioner; if any, which shall be the address for service purposes during the course of the proceeding; and an explanation of how the petitioner’s substantial interests will be affected by the agency determination;
(c) An explanation of how the petitioner’s substantial interests will be affected by the agency determination;
(d) A statement of when and how the petitioner received notice of the agency decision;
(e) A concise statement of the ultimate facts alleged, including the specific facts the petitioner contends warrant reversal or modification of the agency’s proposed action;
(f) A statement of the specific rules or statutes that the petitioner contends require reversal or modification of the agency’s proposed action;
(g) A statement of the relief sought by the petitioner, stating precisely the action petitioner wishes the agency to take with respect to the agency’s proposed action; and
(h) A statement that no material facts are in dispute.


Design Note for #3- Form must accommodate all dependants, three are shown just as an example.

Notice of Rights must be on its own page. Inserter marks will be needed.

Copy of the CS-EF210 & EF211 are sent to both NCP and CP.
Taxworld general address:

5050 West Tennessee Street, Building L
Tallahassee, FL 32399-0195
IN THE CIRCUIT COURT OF THE <<judicial circuit number>> JUDICIAL
CIRCUIT IN AND FOR <<county name>> COUNTY, FLORIDA

State of Florida Department of Revenue
Child Support Program and
<<CP NAME>>
    Petitioners,

vs.

<<NCP NAME>>
    Respondent.

Notice to Clerk of the Circuit Court Depository
Determination of Noncovered Medical Expenses

1. Pursuant to section 409.25635, Florida Statutes, the Department of Revenue has
determined the amount owed by the obligor as arrears for noncovered medical expenses.

2. Please find enclosed for filing with this notice:

<<OPTION 1>>

3. The depository is required by section 409.25635(6), Florida Statutes, to record the final
order or uncontested notice in the same manner as a final judgment, and to maintain the
necessary accounts to reflect obligations and payments for noncovered medical expenses.

4. Accordingly, please create and/or update the necessary accounts based on the
attached administrative order or uncontested notice.

Child Support Program
<<SvsSiteAddr1>>
<<SvsSiteAddr2>>

Copies sent to:
Option 2
Option 3

CS-EF211
Rule 12E-1.031
Florida Administrative Code
Effective XX/XXX/XX
Option 1 (select option 1A if ZNME activity status history indicates NCP contested, else select option 1B)
   A. A certified copy of a final order issued by the Department to determine noncovered medical expenses owed by the Respondent.
   B. A certified copy of the uncontested notice mailed by the Department to the Respondent concerning his/her obligation to pay noncovered medical expenses.

Option 2 (select option 2A unless the system indicates that the NCP is being represented by private counsel, then select option 2B)
   A. <<NCP>>
   B. <<NCP Private Counsel Name>>

Option 3 (select option 3A unless the system indicates that the CP is being represented by private counsel, then select option 3B)
   A. <<CP>>
   B. <<CP Private Counsel Name>>

Note: judicial circuit and county is based on depository number not service site assignment.
12E-1.036 Administrative Establishment of Paternity and Support Obligations.

(1) Introduction. Section 409.256, Florida Statutes, allows the Department to administratively establish the paternity of a child. The law also allows the Department to administratively establish a paternity and support obligation.

(2) Definitions. For purposes of this rule:

(a) “Administrative Support Order” or “Final Order” means a final order rendered by the Department as allowed by section 409.256, Florida Statutes. The Final Order establishes paternity or paternity and a support obligation for the child or children. The administrative support order may also include terms for monetary support, retroactive support, health insurance, and non-covered medical expenses if appropriate.

(b) “Alleged Father” means an individual who is or may be the biological father of a child whose paternity has not been established.

(c) “Amended Proposed Administrative Support Order” or “Amended Proposed Order” is a modified Proposed Order issued by the Department to correct an error or reflect new information that changes the terms of the original or subsequent Proposed Order.

(d) “Caregiver” means a person other than the mother, father, or alleged father, who has physical custody of a child or with whom the child primarily resides.
(e) “Genetic testing” means a scientific analysis of genetic markers conducted by a qualified laboratory to either exclude an individual as a biological parent or to show a statistical probability that the alleged father is the child’s biological parent.

(f) “Good cause” means the person scheduled for genetic testing had a good reason why they missed the appointment.

(g) “Legal service provider” means a program attorney as defined by section 409.2554(9), Florida Statutes.

(h) “Long-arm jurisdiction” refers to the conditions listed in sections 48.193(1)(a) and 88.2011, Florida Statutes, that allow the Department to assert personal jurisdiction over a respondent who does not reside in Florida.

(i) “Paternity and Administrative Support Proceeding” means an administrative action taken by the Department to order genetic testing, establish paternity, and establish a support obligation.

(j) “Paternity proceeding” means an administrative action taken by the Department to order genetic testing and establish paternity.

(k) “Proposed Administrative Support Order” or “Proposed Order” means the intended administrative order produced by the Department after having considered genetic testing results, income, and other information about the parents and child or children.

(l) “Public Assistance” means temporary cash assistance, food assistance, Medicaid, or any combination thereof.

(m) “Rendered” means the completed act of assigning a unique number and mailing copies of the Final Order to the parties and the clerk of court.

(3) Case Selection Criteria.
(a) The Department uses administrative proceedings, judicial proceedings, and voluntary acknowledgment to establish paternity. As allowed by section 409.256(2)(a), Florida Statutes, the Department is authorized to start an administrative proceeding to establish paternity or paternity and support if:

1. Paternity has not been established for the child;
2. No father’s name appears on the child’s birth certificate or the person named on a birth certificate prior to July 1, 1997, is the alleged father named in the paternity declaration or affidavit;
3. The mother was not married when the child was conceived and born;
4. The mother or alleged father states in an affidavit or written declaration that the alleged father is or may be the child’s biological father; and
5. The Department is providing services under Title IV-D of the Social Security Act.

(b) In addition to the criteria in paragraph (a), the Department will not start an administrative proceeding if any of the following conditions exist.

1. The child’s birth certificate lists the mother as married, regardless of her marital status when the child was born.
2. The Department has referred the case to a legal service provider for judicial action.
3. The Department has received genetic test results that were obtained outside of the administrative establishment proceeding.
4. The alleged father or mother is a minor.
5. The alleged father does not live in Florida and long-arm jurisdiction is not applicable.
6. The child is in foster care.
7. The Department has approved a good cause claim for non-cooperation.
8. The Department plans to close the case.

9. There is a family violence indicator on the case.

4) Statement of Mother Naming an Alleged Father or Fathers. For cases meeting the criteria in subsection (3), the Department requires the mother to name an alleged father or fathers. The Department uses the Paternity Declaration form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-PO34 effective XX/XX/XX and incorporated by reference, to record the name of the alleged father or fathers.

5) Notice of Proceeding to Establish Paternity and Order to Appear for Genetic Testing.

(a) Notice of Proceeding to Establish Paternity or Paternity and Administrative Support Requirements. The Department will serve the alleged father with a Notice of Administrative Proceeding to Establish Paternity form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OP01 effective XX/XX/XX and incorporated by reference, hereafter referred to as the Notice of Proceeding. The Department will send the alleged father an Order to Appear for Genetic Testing form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OP02 effective XX/XX/XX and incorporated by reference, with the Notice of Proceeding and a copy of the Paternity Declaration, CS-PO34, or an affidavit that names the alleged father. The Notice of Proceeding will be served on the respondent by certified mail, restricted delivery, return receipt requested, or by any other means of service that meet the requirements for service of process in a civil action. Once served, the alleged father must notify the Department in writing of any change of address. If the alleged father does not update the Department, the Department will serve by regular mail any other document or resulting order to the address where the Notice of Proceeding was served and the alleged father is deemed to have received them.
(b) The Department sends a Notice of Genetic Testing Appointment form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OP05 effective XX/XX/XX and incorporated by reference, by regular mail to the mother or caregiver. The CS-OP05 informs the mother or caregiver where and when to appear to provide a sample for genetic testing, and it also informs the mother or caregiver to bring the children named on the form to be tested.

(c) Alleged Father Wishes to Proceed in Circuit Court.

1. As allowed by section 409.256 (4)(a) 11 and 12, Florida Statutes, the alleged father may file a paternity action in circuit court and serve the Department with a copy of the petition. The person ordered to appear must have the petition served on the Deputy Agency Clerk within 20 days after the date he is served the Notice of Proceeding. If the Department is served timely, the administrative proceeding ends and the case proceeds in circuit court. If the alleged father files a petition in circuit court, but does not serve the Department in the 20-day time frame, the Department will continue with the administrative establishment proceeding. If the petition is served on the Department timely, the Department will mail the child’s mother or caregiver the Dismissal of Administrative Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA88 effective XX/XX/XX and incorporated by reference.

2. Alleged Father Asks the Department to Proceed in Circuit Court. The alleged father may ask the Department to stop the administrative proceeding and proceed in circuit court. The alleged father must make this request in writing within 20 days after being served the Notice of Proceeding. The request from the alleged father must state that he requests the Department proceed with the determination of paternity in circuit court or that he has custody matters or parental rights issues which need to be addressed by the court. The Department will not accept
oral requests to proceed in circuit court. When the Department receives a timely written request to proceed in circuit court, it will file a petition with the clerk of the circuit court and obtain a civil case number. When the Department receives a stamped copy of the petition back from the clerk, it will send a copy of the petition to the alleged father by certified mail, return receipt requested. Along with the copy of the petition, the Department will send the Notice of Commencement of Action and Request for Waiver of Service of Process Administrative Paternity Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA18 effective XX/XX/XX and incorporated by reference. The Department will also send two copies of the Waiver of Service of Process form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA19 effective XX/XX/XX and incorporated by reference. If the alleged father is represented by an attorney, the Department will send this packet of forms and petition to the alleged father’s attorney. The alleged father has 10 days from the receipt of these forms to sign and complete one copy of the CS-OA19 and return it to the Department. If the Department does not receive the signed completed CS-OA19 within 10 days, it will proceed with the establishment of paternity administratively. The Department will also file a voluntary dismissal of the civil case with the clerk of court and mail a copy of the voluntary dismissal to the alleged father. If the alleged father completes and returns the CS-OA19 within 10 days, the Department will send the child’s mother or caregiver the Dismissal of Administrative Proceeding CS-OA88 form. The Department will then end the administrative proceeding and proceed in circuit court.

(6) Right to Contest the Order to Appear for Genetic Testing.

(a) Alleged Father Requests Informal Review.
1. Section 409.256(5), Florida Statutes, allows the person ordered to appear to contest the Order to Appear for Genetic Testing by asking the Department, in writing, for an informal review within 15 days after the date the Notice of Proceeding is served. When the Department receives the request for an informal review, it will contact the alleged father and, if possible, conduct the review by telephone. If the alleged father asks to appear in person, the Department will schedule an appointment. If the alleged father is incarcerated, he may present any concerns to the Department in writing or arrange with confinement officials to receive a phone call from the Department. At the end of the informal review, the Department will inform the alleged father whether it will continue with the administrative establishment of paternity. If the Department decides not to continue, it will end the administrative proceeding and will send the Dismissal of Administrative Proceeding form, CS-OA88, to the parties notifying them about the dismissal. If the Department intends to continue, it will inform the alleged father of its decision using the Notice of Conclusion of Discussion Review Administrative Paternity Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA32 effective XX/XX/XX and incorporated by reference. The CS-OA32 informs the alleged father of the Department’s decision to continue and why. It also informs him of the right to contest the Order to Appear for Genetic Testing at an administrative hearing.

2. If the alleged father does not ask for an informal review within 15 days after the date of service of the Notice of Proceeding, the Department will inform him the request is outside the required time to ask for an informal review. The Department will do this using the Notice of Late Request for Informal Discussion Administrative Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA35 effective XX/XX/XX
and incorporated by reference, and will continue with the administrative establishment proceeding. 

(b) Alleged Father Asks for an Administrative Hearing.

1. In accordance with section 409.256(5)(b), Florida Statutes, the person ordered to appear has 15 calendar days from the mailing date of the Notice of Conclusion of Informal Review to ask the Department for an administrative hearing. If the Department receives the request within the 15-day period, the Department will refer the request to the Division of Administrative Hearings. The Department will inform the requestor it sent the request to the Division of Administrative Hearings using the Acknowledgment of Hearing Request Administrative Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-- ), CS-OA55 effective XX/XX/XX and incorporated by reference. If the Department receives a timely request, it will not continue the proceeding until the Division of Administrative Hearings issues an order, or the alleged father withdraws his request for a hearing. The Department will mail the Notice of Proceeding, Order to Appear for Genetic Testing, Paternity Declaration, and the alleged father’s request for hearing to the Division of Administrative Hearings within 15 calendar days after the receipt of the request for hearing.

2. If the alleged father does not ask for an administrative hearing within the 15-day time frame, the Department will proceed with the administrative proceeding. The alleged father may not ask for an administrative hearing without first requesting an informal review.

(7) Scheduling and Rescheduling of Genetic Testing Sample Collections.

(a) Scheduling of Genetic Testing Sample Collections. The Department will schedule the initial genetic testing sample collection before sending the alleged father the Order to Appear for Genetic Testing, CSOP02 and the mother or caregiver the Notice of Genetic Testing
Appointment, CS-OP05. The CS-OP02 and CS-OP05 informs the parties when and where to appear for the genetic testing sample collection. The CS-OP05 will also direct the child’s mother or caregiver to bring the child to the genetic test sample collection.

(b) Rescheduling of Genetic Testing. The Department will reschedule the appointment for a genetic testing sample collection:

1. When a person scheduled for the genetic testing sample collection asks the Department to reschedule the genetic testing sample collection before the ordered test date. The person does not have to provide the Department a reason for rescheduling the initial genetic testing sample collection. The Department will inform the person the new date using Department form Notice of Genetic Testing, Appointment, CS-OP05.

2. One time if the person ordered to test shows good cause for not appearing at the scheduled genetic testing sample collection. The person claiming good cause must provide the Department with the facts that supports his or her claim for missing the scheduled genetic testing sample collection in writing no later than 10 days after the scheduled sample collection.

3. One time when a person sanctioned as described by subsection (8) of this rule asks for a genetic testing sample collection.

(c) The Department will require and schedule a second genetic testing sample collection if it has reason to believe that the result of the previous test may be unreliable.

(d) Per section 409.256(6)(c), Florida Statutes, a person previously tested may ask for a second genetic testing sample collection by filing a written request with the Department. The person asking for the second genetic testing sample collection must pay for the test before the Department schedules the test unless that person is receiving public assistance. To get a second
genetic testing sample collection, the person must ask for the sample collection no later than 15 days after the Department mailed the initial test results.

(8) Refusal to Submit to Genetic Testing Sample Collection or Failure to Appear for Genetic Testing Sample Collection. Section 409.256(7), Florida Statutes, allows the Department to take one or more of the following actions if a person refuses to submit to the genetic testing sample collection or fails to appear on the ordered date, does not use the one-time opportunity to reschedule, or does not show good cause for missing the sample collection within 10 days after the scheduled sample collection.

(a) If the mother or caregiver does not appear, the Department will verify the reason and schedule a second genetic testing sample collection if the mother or caregiver agrees to submit to genetic testing. The Department will tell the mother or caregiver of the new sample collection date using the Notice of Genetic Testing Appointment form, CS-OP05. If the mother or caregiver does not appear at the second test or refuses to submit, and the mother or caregiver is not on public assistance, the Department will begin action to close the case. If the mother or caregiver receives public assistance, the Department will report him or her to the Department of Children and Families for possible sanctions of benefits.

(b) If the alleged father does not appear without requesting rescheduling or providing good cause, the Department will schedule a second genetic sample collection and send the alleged father the Notice of Genetic Testing Appointment, CS-OP05, which will list the new date, time, and location of the genetic testing sample collection. If the alleged father does not appear to the second sample collection, the Department is authorized to start a proceeding to suspend the alleged father’s driver license and motor vehicle registration as allowed by section 61.13016, Florida Statutes. The Department will tell the alleged father of the intent to suspend his driver
license and vehicle registration by sending the Notice of Intent to Suspend Driver’s License and
Vehicle Registration(s) form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____),
CS-EF55 effective XX/XX/XX and incorporated by reference. The Department sends this form
by regular mail and it also informs the alleged father of his right to contest the action in circuit
court. If the alleged father does not request a new genetic testing sample collection or contest the
driver license suspension within 20 days after the mailing date of the CS-OP05, the Department
will send an electronic request to the Department of Highway Safety and Motor Vehicles to
suspend the driver license and vehicle registration of the alleged father. If the alleged father later
complies with the Department and requests another test, and appears at the rescheduled genetic
testing appointment, the Department will electronically request reinstatement of the driver
license/vehicle registration from the Department of Highway Safety and Motor Vehicles. The
Department will provide the alleged father the Driver License/Vehicle Registration
Reinstatement Notice (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-EF57
effective XX/XX/XX and incorporated by reference, which informs the alleged father to go to a
local Driver License Examining Office to get the license reinstated. The alleged father must
present this form to the Department of Highway Safety and Motor Vehicles within 30 days after
the date on the Driver License/Vehicle Registration Reinstatement Notice to have his driver
license and vehicle registration reinstated. If the alleged father does not contest the suspension of
the driver license/vehicle registration or request a new appointment, the Department will end the
administrative proceeding and proceed in circuit court. The Department will not authorize
reinstatement of the license until the alleged father submits to genetic testing.

(c) Prior Test Results. If an alleged father refuses to comply with the Order to Appear for
Genetic Testing, but previously provided a sample for another case, the Department is authorized
to use the previous sample taken from the alleged father. The alleged father is informed that the Department is authorized to do this in the Order to Appear for Genetic Testing, CS-OP02.

(d) File a Petition in Circuit Court. If the alleged father refuses to comply with the Order to Appear, and a previous sample is not available, the Department will file a petition in circuit court to establish paternity, obtain a support order, and seek repayment from the alleged father for costs incurred by the Department. If the Department files a petition in circuit court, it will notify the mother or caregiver using the Dismissal of Administrative Proceeding, CS-OA88 form.

9. Genetic Testing Results.

(a) A laboratory under contract with the Department performs genetic testing of the samples and notifies the Department of the results. If the genetic testing results show a statistical probability of 99% or greater that the alleged father is the biological father the Department will issue a Proposed Order of Paternity, issue a Proposed Administrative Paternity and Support Order, or refer the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent’s income.

(b) The Department will close the alleged father’s case if the genetic test shows a statistical probability of less than 99% that the alleged father is the biological father. In this circumstance the Department will:

1. Send the alleged father a copy of the Results of Genetic Testing form (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-PO07a effective XX/XX/XX and incorporated by reference, by regular mail. The CS-PO07a is sent to the alleged father to inform him of the results of the genetic test. If genetic testing results indicate less than a 99% probability that the alleged father is the biological father, the form states that he is not the
biological father of the child listed on the notice and the Department will take no further action, unless a second test is required.

2. The Department will close the alleged father’s case unless a second test is requested within 15 days after the mailing date of the genetic testing results or a second test is required by the Department.

3. Send the mother, caregiver, or other state a copy of the Results of Genetic Testing form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-PO07b effective XX/XX/XX and incorporated by reference, by regular mail. The CS-PO07b informs the addressee the results of the genetic test. If genetic testing results indicate less than a 99% probability that the alleged father is the biological father, it states that alleged father is not the biological father of the child named in the notice.

4. Contact the mother or caregiver if he or she is on public assistance to find out if there is another possible father. If the mother or caregiver claims there is another possible father or fathers, the Department will have the mother or caregiver complete a Paternity Declaration, CS-PO34. If he or she does not cooperate and receives public assistance, the Department will report the person to the Department of Children and Families for sanctions. If the mother or caregiver does not receive public assistance and does not provide the name of an alleged father, the Department will dismiss the administrative proceeding and close the case.

(10) Proposed Order of Paternity; Commencement of Proceeding to Establish Administrative Support Order; Proposed Order of Paternity and Administrative Support. If the Department has begun a proceeding to administratively establish paternity, and the genetic test shows a statistical probability of 99% or greater that the alleged father is the child’s biological father, section 409.256(9)(a), Florida Statutes, allows the Department to proceed one of two ways. It may issue
a Proposed Order of Paternity, CS-OP30, as provided in paragraph (9)(a); or if appropriate, may delay issuing a proposed order of paternity and begin a proceeding to establish both paternity and a child support obligation.

(11) Proposed Order of Paternity. The Proposed Order of Paternity (http://www.flrules.org/Gateway/reference.asp?No=Ref-), CS-OP30 effective XX/XX/XX and incorporated by reference, is sent to the alleged father by regular mail. The Proposed Order of Paternity informs him that the Department intends to issue a final order establishing him as the legal father of the child or children named in the Proposed Order of Paternity. The Proposed Order of Paternity informs the alleged father of his right to an informal review and to an administrative hearing. The time frames, forms, and procedures for the informal review and administrative hearing are the same as described in paragraphs (12)(a) and (b). The Department will:

1. Serve the Proposed Order of Paternity, CS-OP30, on the alleged father by regular mail. A copy of the genetic test results from the laboratory must accompany the proposed order when the Department mails the Proposed Order of Paternity.

2. Send the alleged father the Results of Genetic Testing form, CS-PO07a. The CS-PO07a informs the alleged father that genetic testing has shown that he is the biological father of the child.

3. Mail a copy of the Proposed Order of Paternity, CS-OP30, to the mother, caregiver, or other state. The Results of Genetic Testing form, CS-PO07b, will be included in the packet indicating genetic testing has shown the alleged father is the biological father of the child or children.

(12) Proceeding to Establish an Administrative Paternity and Support Order.
(a) After paternity has been determined, the Department may serve the alleged father by regular mail with the Notice of Proceeding to Establish Administrative Support Order form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA01 effective XX/XX/XX and incorporated by reference. The CS-OA01 informs the alleged father the Department intends to establish a paternity and a support obligation for the child named in the Notice and explains the steps the Department will take. The CS-OA01 also informs the alleged father of his right to file an action in circuit court or request the Department to proceed in circuit court instead of administratively. The Department will:

1. Send the alleged father the Notice of Proceeding to Establish Administrative Support Order form, CS-OA01, by regular mail informing him of the Department’s intent to establish an order for paternity and support. The Department uses the Notice of Proceeding to Establish Administrative Support Order form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OX01 effective XX/XX/XX and incorporated by reference, when there is more than one child on the case and paternity has already been established for one or more children.

2. Send the alleged father, by regular mail, the Results of Genetic Testing form, CS-PO07a, which states the results of the genetic test.

and incorporated by reference, which asks each party for case specific information regarding employment, residence, and children.

4. Send the mother, caregiver, or other state a copy of the Notice of Proceeding to Establish Administrative Support Order, CS-OA01, by regular mail. The Department will also include the Results of Genetic Testing, CS-PO07b, and a blank Financial Affidavit Administrative Support Proceeding, CS-OA11, in the packet. The Financial Affidavit is not sent to caregivers. The Department also sends the Notice to Parent or Caregiver of Administrative Support Proceeding form (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA06 effective XX/XX/XX and incorporated by reference. The Notice to Parent or Caregiver of Administrative Support Proceeding informs the mother or caregiver of the proceeding to establish support and directs the mother to complete the enclosed forms. Included in the packet is the Parent Information Form Administrative Support Proceeding, CS-OA12.

(b) Alleged Father’s Rights; Notice of Proceeding

1. The alleged father may file a paternity action in circuit court and serve the Department with a copy of the petition. The alleged father must have the petition served on the Deputy Agency Clerk at the address specified in the notice within 20 days after the date the Notice of Proceeding to Establish Administrative Support Order was mailed. If the Department is served timely, it will end the administrative establishment process and proceed in circuit court. If the alleged father files a petition in circuit court, but does not serve the Department in the 20-day time frame, the Department will continue with the administrative establishment proceeding by either issuing a Proposed Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA20 effective XX/XX/XX and incorporated by reference, or referring the proceeding to the Division of Administrative
Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent’s income.

2. The alleged father may ask the Department to stop the administrative proceeding and proceed in circuit court. The alleged father must make this request in writing within 20 days after the date the Notice of Proceeding to Establish Administrative Support Order was mailed. The request from the alleged father must state that he requests the Department to proceed with the establishment of paternity and a support obligation in circuit court, or that he has custody matters or parental rights issues which need to be addressed by the court. The Department will not accept oral requests to proceed in circuit court. When the Department receives a timely request to proceed in circuit court, it will file a petition with the clerk of court to obtain a civil case number. When the Department receives a stamped copy from the clerk, it will send one copy of the petition to the alleged father by certified mail, return receipt requested. Along with the copy of the petition, the Department will send a Notice of Commencement of Action and Request for Waiver of Service of Process Administrative Paternity and Support Proceeding, CS-OA18 form. The Department will also send two copies of the Waiver of Service of Process, CS-OA19 form. The alleged father has 10 days after the receipt of these forms to complete one copy of the CS-OA19 and return it to the Department.

a. If the Department does not receive the signed completed CS-OA19 within 10 days or if the alleged father does not respond to the Notice of Proceeding, the Department will proceed with the administrative establishment of paternity and support by issuing a Proposed Administrative Paternity and Support Order, CS-OA20, or referring the proceeding to the Division of Administrative Hearings if the Department determines that an evidentiary hearing is appropriate.
to determine the respondent’s income. The Department will also file a voluntary dismissal of the civil case with the clerk of court.

b. If the alleged father completes and returns the CS-OA19 within 10 days, the Department will send the child’s custodian or caregiver the Dismissal of Administrative Proceeding, CS-OA88 form. The Department will end the administrative proceeding and proceed in circuit court.

(13) Proposed Administrative Paternity and Support Order. Not sooner than 20 days after notice is served under subsection (11) the Department may proceed with the administrative establishment of paternity and support by either sending the alleged father a Proposed Administrative Paternity and Support Order, CS-OA20, or referring the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order if the Department determines that an evidentiary hearing is appropriate to determine the respondent’s income. The Department uses a Proposed Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OX20 effective XX/XX/XX and incorporated by reference, when a proceeding involves more than one child and paternity has already been established for one or more of the children. The Administrative Proposed and Final Orders Options List (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OP100 effective XX/XX/XX and incorporated by reference, contains optional text for the proposed orders issued under this subsection. The Proposed Administrative Paternity and Support Order may include terms for monetary support, retroactive support, health insurance, and non-covered medical expenses as appropriate. The Proposed Administrative Paternity and Support Order tells the alleged father that the Department intends to issue an administrative order establishing paternity and a support obligation for the child or children listed in the Proposed Administrative Paternity and Support
Order. The Proposed Order also informs the alleged father of his rights to contest the Proposed Administrative Paternity and Support Order. The alleged father’s rights to contest the Proposed Administrative Paternity and Support Order, CS-OA20, CS-OX20, or the Proposed Order for Paternity, CS-OP30, discussed in paragraph (11), are:

(a) Informal Review. The alleged father has the right to an informal review, and may contact the Department within 10 days after the mailing date of the proposed order to ask for an informal review. The alleged father may ask for an informal review either orally or in writing. If the informal review results in a change to the proposed order or if an error is detected, the Department will issue either an Amended Proposed Order of Paternity, CS-OP30, or an Amended Proposed Administrative Paternity and Support Order, CS-OA20. The Department may discontinue the support proceeding if the alleged father provides proof that an obligation should not be established. Types of circumstances where the Department would not proceed to render a support obligation includes: all children reside with the alleged father, or the alleged father, mother, and children reside together. If at the conclusion of the informal review the Department intends to render a final order, it will tell the alleged father using the Notice of Conclusion of Informal Discussion Administrative Paternity and Support Proceeding form, CS-OA32.

(b) Administrative Hearing. The alleged father or the Department has the right to an administrative hearing. If the alleged father wishes to ask for an administrative hearing, he has 20 days after the mailing date of the Proposed Administrative Paternity and Support Order or the Proposed Order for Paternity or, if the Department receives an informal review request timely, 10 days from the mailing date of the CS-OA32, whichever is later. If the Department receives the request for administrative hearing timely, it will refer the request to the Division of
Administrative Hearings. The Department will inform the requestor that the Department sent the request to the Division of Administrative Hearings using the Acknowledgment of Hearing Request Administrative Proceeding form, CS-OA55. The genetic test results will be admitted as evidence and made part of the hearing record. If the statistical probability equals or exceeds a 99% probability that the alleged father is the biological father, there is a presumption of paternity. The presumption can be rebutted only by clear and convincing evidence to the contrary. If the Department determines that an administrative hearing is appropriate, it may refer the proceeding to the Division of Administrative Hearings without issuing a Proposed Administrative Paternity and Support Order. At the hearing, the administrative law judge may issue a final order that addresses paternity, or paternity and support. The administrative law judge will also determine any applicable retroactive support and include it as a sum certain in the final order. The retroactive support will be calculated for the 24 months prior to the date of the service of process for the Notice of Proceeding to Establish Paternity. If the administrative law judge issues an order, the Department will render it.

(14) Final Order Establishing Paternity or Paternity and Child Support.

(a) The Department will render a Final Order of Paternity (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OP50 effective XX/XX/XX, or a Final Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OA40 effective XX/XX/XX, both forms incorporated by reference, if the alleged father does not ask for a hearing timely. The Department may use a Final Administrative Paternity and Support Order (http://www.flrules.org/Gateway/reference.asp?No=Ref-____), CS-OX40 effective XX/XX/XX and incorporated by reference, in cases where there is more than one child on the order and
paternity does not need to be established for all of the children. The Administrative Proposed and Final Orders Options List (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), CS-OP100 effective XX/XX/XX and incorporated by reference, contains optional text for the final orders issued under this subsection.

(b) Any Final Order of Paternity or Final Administrative Paternity and Support Order rendered as allowed by this rule has the same effect as a judgment entered by the circuit court pursuant to chapter 742, Florida Statutes.

(c) The Department will notify the Department of Health’s Bureau of Vital Statistics when paternity is established for a child under this rule. The Department will ask the Bureau of Vital Statistics to amend the child’s birth certificate to include the name of the legal father. In cases where the child was born in a state or U.S. Territory other than Florida, the Department will send a copy of the Final Order of Paternity or Final Administrative Paternity and Support Order to the birth registrar where the child was born.

(15) Right to Judicial Review.

(a) Each Final Order of Paternity or Final Administrative Paternity and Support Order rendered by the Department shall inform the adversely affected party of his or her right to judicial review. The adversely affected party must file a Notice of Appeal within 30 days after the date of rendition of the final order.

(b) The Department has 30 days to ask for judicial review of any Final Order of Paternity or Final Administrative Paternity and Support Order issued by an administrative law judge.

(16) Modification, Termination, or Suspension of a Final Administrative Paternity and Support Order. The Department shall follow the procedures in section 409.2563, Florida
Statutes, to modify, terminate, or suspend the support obligation of a Final Administrative Paternity and Support Order.

(17) Dismissing the Administrative Paternity Proceeding. At any time before the entry of a Final Order of Paternity or a Final Administrative Paternity and Support Order, the Department may end the administrative proceeding and either close the case or proceed judicially. Instances when the Department will not proceed administratively include: a previous judicial support order for the children is provided by a party, the parties currently reside together as an intact family, or all the children reside with the alleged father. When the Department decides to end the administrative proceeding it will send the Dismissal of Administrative Proceeding form, CS-OA88, to the parties.

(18) Forms. Members of the public may get copies of the forms used in this rule chapter, incorporated by reference, without cost, by writing to the Department of Revenue, Child Support Program, Attn.: Forms Coordinator, P.O. Box 8030, Tallahassee, Florida, 32314-8030.

Rulemaking Authority 409.2557(3)(p) and 409.256(17) FS. Law Implemented 409.256 FS.

History -- New.
NAME OF PERSON ORIGINATING PROPOSED RULES:
Steve Robinson, Operational Procedures and Training, Department of Revenue, P.O. Box 8030, Mail Stop 2-4834, Tallahassee, Florida 32314-8030, Telephone (850) 617-8028.

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

DATE PROPOSED RULES APPROVED BY AGENCY HEAD:
(To be added if the Governor and Cabinet approve publication of these rules.)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR:
A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 14, 2015.
Notice of Intent to Suspend Driver License and Motor Vehicle Registration(s) for <<Option 1>>

<<NCP/AF Name>>
<<NCP/AF Addr1>>
<<NCP/AF Addr2>>

If your address has changed, provide new address here:

Date: <<Date>>
Child Support Case Number: <<CSECaseNum>>

<<Option 2>>

<<Option 3>>

To contact us call <<Option 4>>.
Option 1 [Select A or B]
A. Nonpayment of Support
B. Failure to Submit to Genetic Testing

Option 2
A. Court Case Number: <<CtCaseNum>>
B. Depository Number: <<DepNum>>

Option 3 [Select A or B]
A. Compliance [Nonpayment of support]

1. Suspending your driver license. We plan to tell the Department of Highway Safety and Motor Vehicles to suspend your driver license and the registration of all motor vehicles you own because:
   - You are $<<delinquency>> behind in your support payments as of the date of this notice.
   - The support order we are enforcing requires you to pay $<<total periodic payment due>> <<payment frequency>>.

2. You have 20 days after the date of this notice to:
   - Pay the amount you are behind in full and stay current in your payments;
   - Sign a written agreement to make payments on the amount you are behind;
   - Provide documentation that you:
     - Receive reemployment assistance or unemployment compensation;
     - Are disabled and incapable of supporting yourself;
     - Receive SSI (Supplemental Security Income) benefits;
     - Receive Social Security Disability Income benefits;
     - Receive temporary cash assistance;
     - Are paying support payments under a confirmed bankruptcy plan under Chapter 11, 12, or 13 of the United States Bankruptcy Code; or
     - Contest this action by filing a petition in circuit court.

Please tell us right away if you believe this notice was sent in error. If a mistake was made we will stop this action.

3. We will consider your current situation and ability to pay. If you enter into a written agreement:
   - We will not suspend your license as long as you pay as agreed.

To enter into a written agreement contact us at:

Child Support Program
<<LocalServiceSiteAddr>>
Find office location at https://childsupport.state.fl.us/LocationInfo/LocationMap.aspx

4. You can contest this action if:
   - You are not the person who owes support
   - You are not late in your payments
   - You have no ability to make payments

Please tell us right away if you believe this notice was sent in error. If a mistake was made we will stop this action.

5. To contest you must:
   - File a petition with the circuit court.
   - If you have questions about how to file a petition, contact the Clerk of Court.
   - If you file a petition we will stop this action until the court rules on your petition.
   - Send a copy of the petition to:

     Child Support Program
     Central Mail Processing Facility
     <<GenTaxworldCentralAddress1>>
     <<GenTaxworldCentralAddress2>>

     This address is not a Child Support Program office location. Find office locations at https://childsupport.state.fl.us/LocationInfo/LocationMap.aspx

6. If you do not take one of the actions in number 2 above within 20 days after the date of this notice, we will tell the Department of Highway Safety and Motor Vehicles to suspend your driver license and registrations of vehicles you own.

7. Legal authority: Sections 61.13016 and 322.058, Florida Statutes.

B. Paternity establishment [Failure to submit to DNA testing as ordered]

1. Suspending your driver license. We plan to tell the Department of Highway Safety and Motor Vehicles to suspend your driver license and the registration of all motor vehicles you own because:
   - You have not complied with the Order to Appear for Genetic Testing that you were served with on "<<insert date of service of process of the order>>."
2. You have 20 days after the date of this notice to:
   - Comply with the Order to Appear for Genetic Testing. To arrange a time for your genetic testing contact us at <<LocalServiceSiteAddr>>
   - Contest this action by filing a petition in circuit court. Please tell us right away if you believe this notice was sent in error. If a mistake was made we will stop this action.

3. You can contest this action if:
   - You have complied with the Order to Appear for Genetic Testing
   - You are not the person who is ordered to submit to genetic testing

4. To contest you must:
   - File a petition with the circuit court.
   - Send a copy of the petition to:
     
     Child Support Program
     Central Mail Processing Facility
     <<GenTaxworldCentralAddress1>>
     <<GenTaxworldCentralAddress2>>

     This address is not a Child Support Program office location. Find office locations at https://childsupport.state.fl.us/LocationInfo/LocationMap.aspx
     - If you have questions about how to file a petition, contact the Clerk of Court.
     - If you file a petition we will stop this action until the court rules on your petition.

5. If you do not take one of the actions in number 2 above within 20 days after the date of this notice, we will tell the Department of Highway Safety and Motor Vehicles to suspend your driver license and registrations of vehicles you own.


Option 4 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A Condition is not met, [all other sites])

Note: Taxworld address to be used:
5050 West Tennessee Street, Building L
Tallahassee, FL 32399-0195
On <<DateDLSuspended>> your driver license was suspended because you did not pay support as ordered or did not appear as ordered in a paternity or child support action.

We told the Department of Motor Vehicles to reinstate your license because <<Option 1>>:

To get your license reinstated you must go to a local Driver License Examining Office. They will require a fee to reinstate your license. If you do not live in Florida, send the reinstatement fee and a letter to the Department of Highway Safety and Motor Vehicles, 2900 Apalachee Parkway MS87, Tallahassee, FL 32399. In the letter tell them we asked them to reinstate your license.

You can check the status of your license at <<https://www6.hsmv.state.fl.us/DLCheck/main.jsp>> or call DHSMV at 1-850-617-2000.

This notice applies only to suspension for child support and does not affect suspensions for other reasons.

To contact us call <<Option 2>>.
Option 1
A. you gave us the information required by a subpoena or order in a paternity or child support action.
B. you are current in your support payments on this case.
C. you have signed a written agreement to pay past-due support.
D. the court has ordered reinstatement.
E. you are now receiving SSI or temporary cash assistance.
F. we are now receiving payments from your payor of income.
G. you are now receiving unemployment compensation.
H. we are no longer enforcing the support order.
I. we are no longer enforcing the support order due to bankruptcy action filed before 10/17/2005.

Option 2 (based on the office handling the case)
A. 1-305-530-2600 (if case is handled in Miami-Dade County)
B. 1-800-622-KIDS (5437) (if A. conditions are not met, [all other sites])
This form provides information to the tribunal and the State Case Registry as required by section 61.13 (7-8), 742.032(1), Florida Statutes.

Court case number: <<CourtCasNum>>
CSE case number: <<CSECase#>>

<<Option 1>>:

☐ If checked, the Department of Revenue has placed a family violence indicator on this person’s record to prohibit the release of personal or employer information in accordance with 42 U.S.C. 654(26) and section 409.2579(3) and (4), Florida Statutes.

Name: <<CPName>> Date of Birth: <<CPDateofBirth>>
Mailing Address: <<CPMailingAddress>>

Residential Address (if different): <<CPResdAddress>>

Telephone Number: <<CPPhoneNum>> Driver’s License Number: <<CPDLNumber>>
Employer Name: <<CPEmployerName>> Employer Phone Number: <<CPEmplPhoneNum>>
Employer Address: <<CPEmployerAddress>>

Child(ren) Information:

☐ If checked, the Department of Revenue has placed a family violence indicator on the child’s record to prohibit the release of personal information in accordance with 42 U.S.C. 654(26) and section 409.2579(3) and (4), Florida Statutes.

Name: <<ChildName>> Date of Birth: <<ChildDateofBirth>>
Child Support Program

Demographic Information Sheet

This form provides information to the tribunal and the State Case Registry as required by section 61.13 (7-8), 742.032(1), Florida Statutes.

Court case number: <<CourtCasNum>>  <<Date>>
CSE case number: <<CSECase#>>

Nonpetitioning Parent Information:

☐ If checked, the Department of Revenue has placed a family violence indicator on this person’s record to prohibit the release of personal or employer information in accordance with 42 U.S.C. 654(26) and section 409.2579(3) and (4), Florida Statutes.

Name: <<NCPName>>  Date of Birth: <<NCPDateofBirth>>
Mailing Address: <<NCPMailingAddress>>

Residential Address (if different): <<NCPResdAddress>>

Telephone Number: <<NCPPhoneNum>>  Driver’s License Number: <<NCPDLNumber>>
Employer Name: <<NCPEmployerName>>  Employer Phone Number: <<NCPEmplPhoneNum>>
Employer Address: <<NCPEmployerAddress>>
Instructions to the Clerk for Safeguarding Social Security Numbers

Under section 61.13 (7)(b) and (8), Florida Statutes, all Social Security numbers required by statute must be provided to the tribunal by the parties and kept by the depository as a separate attachment in the file. Disclosure of Social Security numbers provided pursuant to this requirement is limited to the purpose of administration of the Title IV-D program for child support enforcement.

Court case number: <<CourtCasNum>>  <<Date>>
CSE case number: <<CSECase#>>

<<Option 1>>:
Name: <<CPName>>  Social Security Number: <<CPSSN>>

Child(ren) Information:
Name: <<ChildName>>  Social Security Number: <<CPSSN>>

Nonpetitioning Parent Information:
Name: <<NCPName>>  Social Security Number: <<NCPSSN>>
Option 1

A. Petitioning Parent Information: (non caregiver case)

B. Caregiver Information: (caregiver case)
Child Support Program

<<Option 1>> Notice of Proceeding to Establish
Administrative Support Order

Child Support Case Number. <<CSE Case #>>
<<date>>

1. We have started a proceeding to establish an administrative support order that may require you, <<NCP Name>> to pay child support and/or provide health insurance and noncovered medical expenses for your child(ren) named below. The name and date of birth of the child(ren) is:

<<Child1Name>> <<Child1DOB>>
<<Child2Name>> <<Child2DOB>>

We have done this because public assistance has been received for the child(ren) or because the other parent or caregiver has asked for our help in establishing support. Our records show that there is no support order for the child(ren). You have a legal duty to contribute to the support of the child(ren) named above because you are the <<Option 11>> and the noncustodial parent. <<Option 8>>

The name of the other parent is <<OtherParentName>>.

<<Option 24>>

Based on public assistance records or a statement by the other parent or caregiver, you also may owe past child support.

2. You are required by law to fill out and sign the enclosed Financial Affidavit and Parent Information Form. You must return the filled out forms to the address below no later than 20 days after you receive this notice.

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330
If you have already given support for the child(ren), send us written proof of this support with your Parent Information Form. If the information on this form changes you must let us know the changes in writing. 

The other parent/caregiver is also being sent this notice and has the same amount of time to complete and return these forms.

3. We will review the financial affidavits we receive and will use all available, reliable information about your income and the other parents income to figure the monthly amount you should be required to pay to support the child(ren). If we cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, this amount will be placed in a Proposed Administrative Order (Proposed Order) and computed using the child support guidelines found in section 61.30, Florida Statutes. Sometimes the support amount may be changed to an amount more or less than the amount shown by the guidelines. A list of the reasons for making this change or deviation is included. If you believe any of the reasons on the list apply to you then give us detailed information about that reason along with your Financial Affidavit.

If we know what your actual monthly income is, we will use that amount. We may ask for copies of your credit report, employment records, state wage data, or information from other sources to compute or verify your monthly income. If you do not tell us your income we will use this other information to calculate a monthly income.

We will mail you the Proposed Order. We will include the worksheet(s) used to compute the support amount and any financial affidavits we received or prepared. We will send the same documents to the other parent/caregiver.

4. After you receive the Proposed Order you need to review it closely to be sure you agree with the information included in the order. You will have the opportunity to discuss the proposed order with us or to request an administrative hearing. Directions about how to request an informal discussion or administrative hearing are included in the Proposed Order.

5. If a Final Administrative Support Order is issued, it can be enforced in any way the law allows.

6. You must by law, tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

7. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you were served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve us at:

Deputy Agency Clerk
<<P.O.LegalAddress>>
Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, or to award or change custody, visitation, alimony or make name changes. If you want a hearing on any of these issues, you must file a petition in circuit court.

A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a DOR administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

8. If you want us to proceed in circuit court to address your support obligation you must file a written request with us within 20 days after you receive this notice.

If we receive your request within that time we will file an action in circuit court to determine your support obligations, if any, and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action.

9. Call us if you are now in a bankruptcy or Chapter 13 proceeding. Parts of this notice may not apply to you.

10. This proceeding is authorized by section 409.2563, Florida Statues.

11. If you have any questions call <<Option 31>>.

Enclosures:
   Financial Affidavit
   Parent Information Form
Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice and order. If you do not understand English, ask someone you know to help translate the notice and order for you. If you have questions, call 1-800-622-5437 for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera pagina del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Ingles, pidale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al 1-800-622-5437.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

NOTE: For tag <<InsertWebText2:>> We want the following text to be a condition that FDOR can turn on when the form is available on WSS:
You can complete this form online if you register at <<InsertAppropriateFDORInternetAddr>>.
Enclosed is a copy of a notice to establish or modify an administrative order. We are trying to serve or have already served the notice on <<Respondents Name>>.  

If you have any questions or wish to give us additional information about the other parent or your case, please call us at: <<Option 1>>.

By law you must tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may miss a deadline and lose your right to ask for a hearing or file an appeal. Provide address updates to:

Florida Department of Revenue  
Child Support Program  
P.O. Box 5330  
Tallahassee, FL 32314-5330
Option 1 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)
B. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])

Option 2 (when the form is generated from the ZPSN activity)

If you are a parent, we have also enclosed a Financial Affidavit and Parent Information Form. If you are a nonparent caregiver, we have enclosed the Parent Information Form. You must complete these forms and return them within <<Option 4>> days to the address at the end of this notice.

We need this information to determine the amount of child support owed by the parent named above.

If you receive temporary cash assistance, Medicaid, or food stamps and do not complete and return the form(s), your benefits may be reduced. If you do not receive public assistance and do not complete and return the forms, your case may be closed.

If you are a nonparent caregiver, you will not receive the Financial Affidavit. You do need to fill out the Parent Information Form. If you are providing health insurance for the child(ren) please write the information about the insurance company and the cost to you for covering the child(ren) on the bottom of the form. The parent named in the notice may be ordered to pay for part of the cost of the health insurance.

Option 3: (based on option 2 selected above)

A. when option 2 is selected

Enclosures: Financial Affidavit
Parent Information Form
Initial Notice

B. when option 2 is not selected

Enclosures: Initial Notice
Option 4:
A. when case is not responding

20

B. when case is responding

45

Option 5:
A. when case is not responding CP address is printed normally

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

In Care Of Child Support Agency

Then the street, street 2, city, state, and zip of the BP in the role of other state county on the case, or, if other state county is missing, the BP in the role of other state agency on the case.

<<Option 35>> refers to common administrative logic option 35 for recipients address. Must also incorporate option 5 language.
You are required by section 409.2563(13), Florida Statutes, to complete, sign, and return this form within 20 days after you receive it.

Your full name

**INCOME**
List separately all sources of income received over the last two years. Examples of income include all wages, interest, investments, business income, worker’s compensation, unemployment compensation, Social Security, Veteran’s benefits, pensions, inheritance, gifts, rental income, and alimony.

**Example:**

<table>
<thead>
<tr>
<th>Date from</th>
<th>To</th>
<th>Source of Income</th>
<th>Rate of Pay</th>
<th>Hours Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td>01/01/07</td>
<td>04/07/09</td>
<td>Wages</td>
<td>$7.25 per Hour</td>
<td>40 per Week</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Date from</th>
<th>To</th>
<th>Source of Income</th>
<th>Rate of Pay</th>
<th>Hours Worked</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Reason you left your last job

<<Recipient Name>>

<<Date>>
BP Number: <<RecipientNum>>
BP Number: <<RecipientNum>>

**DEDUCTIONS**
List separately all legally required deductions from your income. Some examples are deductions for state and federal income taxes, FICA, Medicare, health insurance premiums, and mandatory union dues.

<table>
<thead>
<tr>
<th>Type of Deduction</th>
<th>Amount</th>
<th>Frequency (month, week, year)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>per</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>per</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>per</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>per</td>
</tr>
</tbody>
</table>

Number of tax exemptions you claim on your W-4 form: ____________

**ATTACH A COPY OF YOUR MOST RECENT PAY STUB, BENEFITS STATEMENT OR OTHER PROOF OF YOUR INCOME AND DEDUCTIONS.**

**SELF EMPLOYMENT**
Are you self employed? YES or NO. If Yes, please provide the following information:

Business Name: _______________________________________________________

Type of work: __________________________________________________________

**ATTACH A COPY OF YOUR LAST FEDERAL TAX RETURN, 1099, OR OTHER PROOF OF INCOME.**

**ASSETS**
Cash in banks, credit unions, stocks, bonds, trusts or real estate, etc.:

<table>
<thead>
<tr>
<th>Name or location of asset</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
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<tr>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

**LIABILITIES:**
Mortgage or rent payment: Monthly payment $_________ Balance owed $_________

Student loan payment: Monthly payment $_________ Balance owed $_________

Monthly payments to other creditors:

<table>
<thead>
<tr>
<th>Creditor</th>
<th>Monthly payment</th>
<th>Balance owed</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
<tr>
<td></td>
<td>$</td>
<td>$</td>
</tr>
</tbody>
</table>

Liabilities do not increase or decrease the monthly child support obligation or net income.

Page 2 of 5
OTHER SUPPORT OBLIGATIONS
(Complete only if you pay support. Do not enter support you receive.)

Do you pay legally ordered support for other children? □ Yes □ No $_______ per _______
If yes, child(ren) name: ________________________________________________________

The order was issued in ___________________________, ________________________
County                                         State
by ___________________________________________ on ________/________/________.
Court or Agency                                                                         Date

Provide a copy of the order and payment record for any order that the Department of
Revenue is not enforcing.

INSURANCE COVERAGE, CHILD CARE and EXTRAORDINARY EXPENSES

Do you presently have health insurance? □ Yes □ No

<table>
<thead>
<tr>
<th>Insurance company name</th>
<th>Address</th>
<th>Policy number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tr>
</tbody>
</table>

The total premium you now pay for health insurance is $___________ per ________.

List the names of all persons covered on this policy.

<table>
<thead>
<tr>
<th>FULL NAME</th>
<th>RELATIONSHIP TO YOU</th>
</tr>
</thead>
<tbody>
<tr>
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</tr>
</tbody>
</table>

Is the child(ren) on this case covered by your health insurance? YES or NO

If you are not currently providing health insurance for the child(ren) in this case,

Is health insurance available through your employer for the child(ren)? □ Yes □ No
If no, do you have access to any other health insurance for the child(ren)? □ Yes □ No
If yes to either of the above questions, please provide the cost to cover the child(ren):

Provider: ________________________                      Cost $____________ per _____________

CHILD CARE EXPENSES
The amount you now pay is $__________ per ____________ for ________ child(ren).

Which child(ren) do you now pay child care expenses for?

_________________________________________ ________________________________
_________________________________________ ________________________________
_________________________________________ ________________________________
TIME-SHARING ARRANGEMENT/PARENTING PLAN
Do you and the other parent have a time-sharing arrangement/parenting plan for the child(ren)?
☐ Yes ☐ No
If yes, please describe the arrangement/plan, including the number of days each month that the child stays overnight in your home. If the arrangement/plan is in writing, please attach a copy to this form.

DEVIATIONS (Complete this section only if you are requesting a deviation.)
The support amount calculated under Florida child support guidelines is presumed to be the correct amount of support owed. In some circumstances, the support amount may be adjusted to an amount more or less than the guideline amount. The enclosed “Deviation Factors” lists the circumstances that may be considered regarding a possible deviation from the guideline amount. If you believe any of these factors apply to your case, state your reasons below and give us any supporting documents you have.

______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________

Under penalties of perjury, I declare that I have read this Financial Affidavit and that the facts stated in it, and in any attached pages, are true and correct.

Sign ___________________________ Date ___________________________

After completing and signing this affidavit, return it to:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330
Child Support Guideline Deviation factors

Section 61.30(11)(a), Florida Statutes, provides that:

The court may adjust the total minimum child support award, or either or both parents' share of the total minimum child support award, based upon the following deviation factors:

1. Extraordinary medical, psychological, educational, or dental expenses.
2. Independent income of the child, not to include moneys received by a child from supplemental security income.
3. The payment of support for a parent which regularly has been paid and for which there is a demonstrated need.
4. Seasonal variations in one or both parents' incomes or expenses.
5. The age of the child, taking into account the greater needs of older children.
6. Special needs, such as costs that may be associated with the disability of a child, that have traditionally been met within the family budget even though the fulfilling of those needs will cause the support to exceed the presumptive amount established by the guidelines.
7. Total available assets of the obligee, obligor, and the child.
8. The impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption. The court may order a parent to execute a waiver of the Internal Revenue Service dependency exemption if the paying parent is current in support payments.
9. An application of the child support guidelines schedule that requires a person to pay another person more than 55 percent of his or her gross income for a child support obligation for current support resulting from a single support order.
10. The particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties, such as where the child spends a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child.
11. Any other adjustment that is needed to achieve an equitable result which may include, but not be limited to, a reasonable and necessary existing expense or debt. Such expense or debt may include, but is not limited to, a reasonable and necessary expense or debt which the parties jointly incurred during the marriage.
You are required by section 409.2563(13), Florida Statutes, to complete, sign, and return this form within 20 days after you receive it.

Your full name: __________________________ Social security number: __________________________ Other names known by: __________________________

Date of birth: __________________________ Driver license number: __________________________ State issued: __________________________

Other parent’s full name: __________________________ Social security number: __________________________ Other names known by: __________________________

If you are a nonparent caregiver, complete the section below:

Mother’s full name: __________________________ Other names known by: __________________________

Mother’s social security number: __________________________

Fathers’s full name: __________________________ Other names known by: __________________________

Father’s social security number: __________________________

YOUR ADDRESS AND EMPLOYMENT INFORMATION

Your home address: _________________ City: _________________ State: _________________ Zip: _________________

Your home phone: ______-____-_______ Mailing address: _________________ City: _________________ State: _________________ Zip: _________________

Your cell phone: ______-____-_______ email address: __________________________

Your current employer: __________________________ Occupation: __________________________

Employer’s address: _________________ City: _________________ State: _________________ Zip: _________________ Phone: ______-____-_______
Child Support Case Number: <<CSE case #>>

CHILD(REN)’S FATHER AND MOTHER LIVING TOGETHER

Have the child(ren)’s father and mother ever lived together? ☐ Yes ☐ No
During what period of time? ________________________________________________
In what city and state? _____________________________________________________
When was the last date the parents lived together? ____________________________
Did the child(ren) live with anyone else, not counting visits, during the last two years?
☐ YES ☐ NO Who? _____________________________ When? ______________________

SUPPORT PAID FOR THE CHILDREN

Has any financial support been paid, either by cash payments or by paying for child
care, doctor bills, food or clothing for the benefit of the child(ren)? ☐ Yes ☐ No
If yes, list:

<table>
<thead>
<tr>
<th>Type of support</th>
<th>Paid by</th>
<th>Paid to</th>
<th>Dates</th>
<th>Amounts</th>
</tr>
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</table>

Please send proof (copies of checks, money orders, receipts, etc.) of the above
payments with this information form.

Social Security number disclosure is mandatory based on Title 42 United States Code
sections 666(a)(13), 653a, and 654a(e), and on section 409.2577, Florida Statutes. We collect social
security numbers for child support purposes. For more information go to
http://dor.myflorida.com/dor/privacy.html
DECLARATION
Under penalties of perjury, I declare that I have read this Parent Information Form and that the facts stated in it, and in any pages attached to it, are true and correct.

Signed ____________________________ Dated ________________

If we need to reach you, what is the best time and phone number at which to contact you?

Time: ___________________     □AM    □PM

Phone Number: _______________________

After completing and signing this form, return it to:

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330
Options for CS-OA12

**Option 1**  
*(Insert the information below if form is sent to caretaker relative)*

**HEALTH CARE COVERAGE**

Are you currently providing health insurance, for the child(ren)?  
☐ Yes  ☐ No

<table>
<thead>
<tr>
<th>Insurance company</th>
<th>Address</th>
<th>Policy number</th>
</tr>
</thead>
</table>

Names of child(ren) covered  
Cost for that child

When did the child(ren) come to live with you?  
Month/Year

**DEVIAITION**

The support amount calculated under Florida child support guidelines is presumed to be the correct amount of support owed. In some circumstances, the support amount may be adjusted to an amount more or less than the guideline amount. The enclosed “Deviation Factors” lists the circumstances that may be considered regarding a possible deviation from the guideline amount.

As a caretaker relative you are not required to complete the Financial Affidavit referenced in the Notice of Proceeding to Establish Administrative Support Order. However, if you believe any of the circumstances on the enclosed “Deviation Factors” list apply to your case, state the reasons below and submit supporting documentation.

If you are paying child care expenses for the child(ren), we need to know so that we can factor them into the non-custodial parent's support obligation. Please document the expenses below. Use additional sheets if necessary.

______________________________________________________________________
______________________________________________________________________
______________________________________________________________________
______________________________________________________________________

**Option 2** *(Insert the information below if form is sent to caretaker relative, if inserted this will be “Page 4 or 4”)*

Child Support Guideline Deviation factors

Section 61.30(11)(a) , Florida Statutes, provides that:
The court may adjust the total minimum child support award, or either or both parents' share of the total minimum child support award, based upon the following deviation factors:

1. Extraordinary medical, psychological, educational, or dental expenses.

2. Independent income of the child, not to include moneys received by a child from supplemental security income.

3. The payment of support for a parent which regularly has been paid and for which there is a demonstrated need.

4. Seasonal variations in one or both parents' incomes or expenses.

5. The age of the child, taking into account the greater needs of older children.

6. Special needs, such as costs that may be associated with the disability of a child, that have traditionally been met within the family budget even though fulfilling those needs will cause the support to exceed the presumptive amount established by the guidelines.

7. Total available assets of the obligee, obligor, and the child.

8. The impact of the Internal Revenue Service Child & Dependent Care Tax Credit, Earned Income Tax Credit, and dependency exemption and waiver of that exemption. The court may order a parent to execute a waiver of the Internal Revenue Service dependency exemption if the paying parent is current in support payments.

9. An application of the child support guidelines schedule that requires a person to pay another person more than 55 percent of his or her gross income for a child support obligation for current support resulting from a single support order.

10. The particular parenting plan, a court-ordered time-sharing schedule, or a time-sharing arrangement exercised by agreement of the parties, such as where the child spends a significant amount of time, but less than 20 percent of the overnights, with one parent, thereby reducing the financial expenditures incurred by the other parent; or the refusal of a parent to become involved in the activities of the child.

11. Any other adjustment that is needed to achieve an equitable result which may include, but not be limited to, a reasonable and necessary existing expense or debt. Such expense or debt may include, but is not limited to, a reasonable and necessary expense or debt which the parties jointly incurred during the marriage.
At your request, we commenced a lawsuit against you. A copy of our petition is enclosed with this Notice. The Petition has been filed in the Circuit Court for <<CountyName>> County and assigned Case Number <<Courtcase#>>.

This is not a formal summons or notification from the court, but a process permitted by section 409.2563, Florida Statutes, which allows you to request that we begin a judicial action to establish paternity and/or support obligations, rather than continuing with the administrative paternity and/or support proceeding. To continue with the court action, you must sign and return the enclosed Waiver of Service of Process form (Waiver) so that we receive it within 10 days after the date you receive this Notice, the Petition, and the Waiver. Enclosed is a stamped envelope and an extra copy of this Notice, including the Waiver, for your records.

If you return the signed Waiver within the time limit, it will be filed with the court and no summons will be served on you. The administrative proceeding will end without prejudice. The lawsuit will proceed as if you had been served on the date the Waiver is filed in court, except you will not be required to respond to the Petition until 60 days after the date you received this Notice and the Waiver. By law, our participation in the court action will be limited to issues concerning your paternity and/or support obligations. If you wish to have the court hear and consider other issues such as child custody or rights of parental contact, you must file your own pleadings concerning those issues in the court action, and have a summons issued and served on the other parent.

If we do not receive the signed Waiver within 10 days from the date you received this Notice, the Petition, and the Waiver, we may dismiss the lawsuit and continue the administrative proceeding, or may choose to continue the lawsuit.
I hereby certify that this Notice of Commencement of Action and Request for Waiver of Service of Process has been sent to you by certified mail, return receipt requested, on behalf of the Department of Revenue this <<dd>> day of <<month>>, <<calendar year>>.

<<ElectronicSignature>>
<<AttyName>> (<<Attye-mailAddr>>)  
Florida Bar Number: <<fl bar #>>  
Attorney for Department of Revenue
<<FirmName>>  
<<atty address line 1>>  
<<atty address line 2>>  
<<atty phone #>>

This document has been electronically signed as authorized by s. 668.004, F.S.

Enclosures:

<<Option 3>>

Copies of this Notice of Commencement of Action and Request for Waiver of Service of Process and Waiver of Service of Process form (two)
Stamped Envelope Addressed to DOR
**Option 1 (Auto populate)**
A. SUPPORT
B. PATERNITY
C. PATERNITY AND SUPPORT

**Option 2 [Auto populate - Option if addressed to attorney for respondent]**
This letter is being addressed to you as the attorney for the Respondent, <<RespName>>. References to “you” and “your” mean the Respondent, except that references to signing the enclosed Waiver of Service of Process refer to you if you are authorized to execute the Waiver on behalf of your client.

**Option 3 (Auto populate)**
A. Petition for Support and Other Relief
B. Petition to Establish Paternity and Other Relief
C. Petition to Establish Paternity, Support and Other Relief

If Option 1A populates with Option 3A.
If Option 1B populates with Option 3B.
If Option 1C populates with Option 3C.
State of Florida Department of Revenue
Child Support Program and

Petitioners,

vs.

Respondent.

IN THE CIRCUIT COURT, <<CircuitNumber>> JUDICIAL CIRCUIT, IN AND FOR
<<County Name>> COUNTY, FLORIDA

TO: <<OPTION 4>>

I acknowledge receipt of the Notice of Commencement of Action from the Florida Department of Revenue, Child Support Program (DOR). This Notice informed me that DOR has commenced this lawsuit against me in the Circuit Court of <<County Name>> County, Florida, to determine paternity and/or my child support obligations, and that I may waive service of process in this action.

I have received a copy of DOR’s <<OPTION 1>>, two copies of this Waiver of Service of Process form (Waiver), and a means by which I can return the signed Waiver to DOR without cost to me.

I agree to waive all requirements to be served with judicial process by a sheriff or other officer as provided by Rule 1.070, Florida Rules of Civil Procedure. My execution of this Waiver constitutes an appearance and submission to the jurisdiction of the court when it is filed with the court. If I sign and return this Waiver and it is received by DOR within 10 days of the date I received it, DOR will file it with the court, pursue this lawsuit to establish paternity and/or my support obligations, and terminate the Administrative <<OPTION 2>> Proceeding.

I will retain all defenses or objections to this lawsuit or to the jurisdiction or venue of the court except for any objections based on a defect in a summons or in the service of a summons. I understand if I wish to raise issues other than paternity and/or child support, it will be my responsibility to follow the proper procedures for filing and serving pleadings to bring those other issues before the court.
I understand a judgment may be entered against me if I do not serve DOR with a written response to the Petition within 60 days from the date I received the Notice of Commencement of Action and Request for Waiver of Service of Process.

DATED on ____________ _____, 20_____

<<Option 3>>

Fill out if you wish to have future pleadings and orders mailed to you at an address other than the one indicated at the top of the Notice of Commencement of Action.

NEW ADDRESS:

________________________________________
(Name of building or complex and apartment number, if applicable)

________________________________________
Street Address

________________________________________
City, State, and Zip Code

Home/Cell Telephone Number __________________________

Business Telephone Number __________________________

cc: .Addressed Stamped Envelope to DOR
Copy of the Waiver of Service of Process (two)
<<Option 1>>
Notice of Commencement of Action and Request for Waiver of Service of Process (two copies)
OPTION 1 (Auto populate):
A. Petition for Support and Other Relief
B. Petition to Establish Paternity, Support and Other Relief
C. Petition to Establish Paternity and Other Relief

OPTION 2 (Auto populate):
A. Paternity
B. Support

Option 3 (Auto populate)
A. If Respondent: <<RespondentName>>, Respondent
B. If Respondent's Attorney: <<RespondentName>>, Respondent

By: ______________________________________
<<Respondent AttorneyName>>
Attorney for Respondent <<RespondentName>>
Authorized to sign on behalf of <<RespName>>

Option 4
<<FreeFormText>>
<<FreeFormText>>
<<FreeFormText>>
1. The Florida Department of Revenue, Child Support Program, issues this Proposed Administrative Support Order (Proposed Order) as authorized by section 409.2563, Florida Statutes. In this Proposed Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

2. Based on the enclosed Child Support Guideline Worksheet(s) and any relevant deviation factors, we propose and are prepared to enter a Final Administrative Support Order (Final Order) requiring the following support obligations for the child(ren) named later in this Proposed Order:

   a. **Current child support** of $<<Current Support>> per month to be paid by the Respondent.

   b. **Past (Retroactive) support** of $<<Net Retro Support Owed>> for <<Number Months Retro Owed>> months to be paid by the Respondent at the rate of an additional $<<Monthly Retro Payment>> per month. The amount includes credit of $<<Credit for Retro Paid>> for documented support payments made during the past period.

   c. **Health Insurance**

   d. **Noncovered medical expenses.** The Respondent shall pay <<NCP Percent Support Need>> percent of the child(ren)'s reasonable and necessary noncovered medical, dental, and prescription medication expenses. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent of the expenses.

This page is only a summary. The pages that follow contain our findings and additional terms and conditions of the Proposed Order. The start date for payments and health insurance (if ordered) will be covered in the Final Order.
Respondent’s Notice of Rights

A. If you the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.

B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address or phone number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended. We will work with you to resolve any concerns you have.

C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
<< CSE Local Office and Address>>

Your written request must be received no later than 20 days after the issue date of this proposed order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. If there is a hearing, DOAH may enter a Final Order.

<<Option 28>>

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Order that incorporates the findings of this Proposed Order.

D. If you do not respond timely to this Proposed Order we will issue a Final Order that <<Option 29>> requires you to provide support. We will mail the Final Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Order, you have the right to seek judicial review in the District Court of Appeal.

Effect of Final Order

E. <<Option 30>> If we issue a Final Order, we may enforce it by any lawful means, including:

- Requiring your employer to deduct payments from your income
- Filing liens against your property
- Suspending drivers, occupational, and recreational licenses
- Attaching bank accounts and settlement proceeds
- Obtaining judgments by operation of law against you
- Taking your lottery winnings and federal income tax refunds
- Taking 40 percent of your unemployment benefits
• Taking part of your worker’s compensation benefits
• Asking a court to enforce the order

And if payments are late we will report it and the amounts owed to credit reporting agencies.

F. If we issue a Final Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver's license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

H. If you have questions about this Proposed Order call <<Option 31>> or see us in person at <<CSE Local Office and Address>>.

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1s initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:
  Child Support Guidelines Worksheet(s)
  Financial Affidavits

Copies furnished to:

<<Option 33>>
<<CP/CTR name>>
Final Administrative Support Order

The Florida Department of Revenue, Child Support Program, enters this Final Administrative Support Order (Final Order) to establish a support obligation for the child(ren) named in Paragraph 5. We have considered the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to NCP Name>> as the Respondent and CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Child Support Program has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section 409.2563, Florida Statutes.

2. The Child Support Program is providing Title IV-D child support services for CP/CTR Name>>, the of the child(ren) named in Paragraph 5. Option 61>

3. There is no support order for the child(ren) named in Paragraph 5. Option 7>

4. Option 8>

5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)’s parent. Option 9>

   Child(ren) Name | Date of Birth
   ---------------|-----------------|
   <<Child1Name>> | <<Child1DOB>>   |
   <<Child2Name>> | <<Child2DOB>>   |

6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)’s <<Option 11>>.

8. This Final Order is being entered without a hearing because (Not Applicable – This is a Proposed Order).

9. The Child Support Program makes the following findings of fact:
   a. The Respondent’s <<Option 13.1>> net monthly income is $<<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents’ combined net income).
   b. The Petitioning/other parent’s <<Option 13.2>> net monthly income is $<<Petitioning Parent’s Net Income>> (<<Petitioning Parent’s Percent Support Need>> percent of the parents’ combined net income).
   c. Monthly child care costs are $<<Monthly Child Care Expense>>.
   d. Monthly health insurance costs for the child(ren) are $<<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

10. The total monthly child support need under Florida’s Child Support Guidelines is $<<Total Monthly Child Support Need>>.

11. The Respondent’s guideline share of the total child support need is $<<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>
<<Option 18>>

13. <<Option 19>>
<<Option 20>>
Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

A. <<NCP Name>> is the legal <<Option 22>> father of <<Child1FullName>>, date of birth <<Child1DOB>>
<<NCP Name>> is the legal <<Option 22>> father of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting _______ (Start date will be stated in the Final Order) the Respondent shall pay:

$<<Current Support>> per month current support, plus
$<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of $<<Net Retro Support Owed>>, for a total monthly payment of
$<<Total Monthly Payment>>

When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier’s check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

Florida State Disbursement Unit
<<SDUAddress>>

Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent’s name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

D. Duration of order. This Final Order stays in effect until:

(1) Vacated, modified, suspended or terminated by DOR;
(2) Vacated on appeal; or
(3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>
Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <Option 39>
The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent’s percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent’s share is <<CP Percent Support Need>> percent and the Respondent’s share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent’s income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total monthly payment amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

Option 25>
Notice of Conclusion of Informal Discussion
Administrative <<Option 1>> Proceeding

We have concluded the informal review you requested because <<Option 2>>

<<Option 3>>
<<Option 4>>

If your address has changed, provide new address here:

[Blank space for address]

<<Date>>
Child Support Case Number: <<CSE Case #>>
Activity Number: <<ActivityNum>>

To contact us call <<Option 5>>.

[Blank space for contact information]
Option 1: (only one would populate)
A. Support
B. Paternity
C. Paternity and Support
D. Modification

Option 2: (outcome of review, status update-only one would populate)
A. you did not appear as agreed.
B. we were unable to reach an agreement.
C. we have been unable to contact you since your request.
D. you did not provide necessary information as required.
E. we addressed your issues.

Option 3: (can only be used if in Option 1 you chose B)
This notice is to tell you we intend to proceed with the Order to Appear for Genetic Testing issued <<date order to appear for genetic testing was issued>>.

Option 4 (can only be used if in Option 1 you chose A, C, or D- Not used for B)
You may request an administrative hearing to contest the Proposed Order by filing a written request no later than 10 days from the date of this notice with:

DEPUTY AGENCY CLERK
<<local office address>>

If you file a written request for a hearing, the Division of Administrative Hearings (DOAH) will mail you a written notice of the date, time, and place of the hearing. If there is a hearing, DOAH may issue a Final Administrative Support Order. Any hearing will address only issues related to child support. Neither the Department of Revenue, Child Support Program nor DOAH has the authority to decide issues of custody, divorce, alimony, visitation, or contested paternity. Only a circuit court may decide these issues.

If we do not receive a request for a hearing within the time allowed, you lose your right to a hearing and we will issue a Final Administrative Order.

Option 5 (based on the office handling the case)
A. 1-305-530-2600 (if case is handled in Miami-Dade County)
B. 1-800-622-KIDS (5437) (if condition A is not met, [all other sites])

This notice is sent to the party who was served in the admin action.

<<Option 35>> refers to common administrative logic option 35 for recipients address
Child Support Program

Notice of **Option 1**
Administrative Proceeding

If your address has changed, provide new address here:

---

**Option 2**
Child Support Case Number: **CSE Case #**
Activity Number: **ActivityNum**

---

To contact us call **Option 7**:
Option 1
A. Late Request for Informal Discussion
B. Late Request for Second Genetic Test
C. Non-Payment of Second Genetic Test

Option 2
A. (use this if Option 1A is chosen)
   We received your request for an informal discussion about the <<Option 3>>. Your request is late. We received it more than <<Option 4>> days after <<date order in Option 1 was mailed>> when we mailed, faxed, or hand-delivered to you the <<Option 5>>. Because your request is late, the time you have to request an administrative hearing is not extended. If you want to request a hearing you must do so as directed by the <<Option 5>>.

<<Option 6>>
B. (Use this if Option 1B is chose)
   We received your request for a second genetic test. Your request is late. We received it more than 15 days after the mailing of the initial genetic testing results.

C. (Use this if Option 1c is chosen)
   We received your request for a second genetic test, but we have not received your payment for that test. Since we have not received the payment, we will not be scheduling a second test.

Option 3
A. administrative support proceeding
B. administrative paternity proceeding
C. administrative paternity and support proceeding
D. administrative modification proceeding

Option 4 (Decided by business rules associated with the activity)
A. 10 days (use for 3A, 3C, and 3D-when parent activity is NOT ZACP)
B. 15 days (use for 3B or 3D when parent activity is ZACP)

Option 5
A. Proposed Order (used with any of the Option 3A, 3C, or 3D options, default if Option 3B is not chosen)
B. Order to Appear for Genetic Testing (Administrative Paternity Activities is only used for the status “informal discussion of Order to Appear”. Used with Option 3B- or 3D when parent activity is ZACP)

Option 6
All requirements and terms of the Order to Appear for Genetic Testing remain in effect. (Paternity Activities Only [status to be determined] can only be used with Option 3B)
Option 7 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)
B. 1-800-622-KIDS (5437) (if conditions A is not met, [all other sites])

Directions
Option 4: (Decided by business rules associated with the activity).
Option 5B. paternity activities only.
Option 6 Paternity activities only.

This notice is sent to the party who was served in the admin action.

<<Option 35>> refers to common administrative logic option 35 for recipients address
State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,
vs.

<<NCP Name>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative Support Order (Final Order) to establish a support obligation for the child(ren) named in Paragraph 5. We have considered the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section 409.2563, Florida Statutes.

2. DOR is providing Title IV-D child support services for <<CP/CTR Name>>, the of the child(ren) named in Paragraph 5. <<OPTION 6>>

3. There is no support order for the child(ren) named in Paragraph 5. <<OPTION 6.1>>

4. <<OPTION 7>>

5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)’s parent. <<OPTION 9>>

<table>
<thead>
<tr>
<th>Child(ren) Name</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;Child1Name&gt;&gt;</td>
<td>&lt;&lt;Child1DOB&gt;&gt;</td>
</tr>
<tr>
<td>&lt;&lt;Child2Name&gt;&gt;</td>
<td>&lt;&lt;Child2DOB&gt;&gt;</td>
</tr>
</tbody>
</table>

6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)’s <<Option 11>>.

8. This Final Order is being entered without a hearing because <<Option 12>>

9. DOR makes the following findings of fact:
   a. The Respondent’s <<Option 13.1>> net monthly income is $ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents’ combined net income).
   b. The Petitioning/other parent’s <<Option 13.2>> net monthly income is $<<Petitioning Parent’s Net Income>> (<<Petitioning Parent’s Percent Support Need>> percent of the parents’ combined net income).
   c. Monthly child care costs are $<<Monthly Child Care Expense>>.
   d. Monthly health insurance costs for the child(ren) are $<<Monthly Health Insurance Expense>>.

<<Option 14.1>>
<<Option 14.2>>

10. The total monthly child support need under Florida’s Child Support Guidelines is $<<Total Monthly Child Support Need>>.

11. The Respondent’s guideline share of the total child support need is $<<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

<<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

<<Option 17>>
<<Option 18>>

13. <<Option 19>>
<<Option 20>>
Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

A. <<NCP Name>> is the legal <<Option 22>> parent of
   <<Child1FullName>>, date of birth <<Child1DOB>>
   <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

   $<<Current Support>> per month current support, plus
   $<<Monthly Retro Support Payment>> per month to reduce the retroactive support
   amount of $<<Net Retro Support Owed>>, for a total monthly payment of
   $<<Total Monthly Payment>>

   When the total retroactive support amount and any arrears that accrue after the date of this
   Final Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier’s check, certified check, money order, or a personal or
   business check payable to the Florida State Disbursement Unit at the following address:

   Florida State Disbursement Unit
   <<SDUAddress>>

   Cash is not accepted. If a personal or business check is returned, the person who wrote the
   check may no longer be allowed to pay by check. All payments must be identified with the
   Respondent’s name, the amount of the payment and depository number <<Depository
   Number>>. The Respondent shall not receive credit for any future support payments made
   directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is
   considered late and will result in collection action by DOR.

D. Duration of order. This Final Order stays in effect until:

   (1) Vacated, modified, suspended or terminated by DOR;
   (2) Vacated on appeal; or
   (3) Superseded by a circuit court order.

   The current support obligation in Paragraph B is reduced according to the schedule below as
   each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is
   dependent in fact, between the ages of 18 and 19, still in high school and performing in good
   faith with a reasonable expectation of graduating before the age of 19. If payable beyond the
   age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

   Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated
   emancipation date – 1 day>>, or date of high school graduation according to the conditions
   above, at which time the Respondent’s current support obligation ends for all children.
E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent’s percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent’s share is <<CP Percent Support Need>> percent and the Respondent’s share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent’s income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to DOR, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 25>>

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin’s signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

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

<<Option 33>>
<<CP/CTR name>>
NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue’s Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

   Department of Revenue
   Child Support Program
   Attention: Deputy Agency Clerk
   P.O. Box 8030
   Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.
The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent’s child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:
   (a) $<<Current Support>> per month for current child support, plus
   (b) $<<Monthly Retro Support Payment>> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of $<<Net Retro Support Owed>> is paid,
   (c) for a total monthly payment of $<<Total Monthly Payment>>
   (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.
2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.

3. To send these amounts to:

   Florida State Disbursement Unit
   <<SDUAddress>>

   Your check or other form of payment must include the Respondent’s name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.

5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney’s fees and costs are paid in full. No deduction may be applied to attorney’s fees and costs until the delinquency is paid in full.

6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent’s present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin’s signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been filed on this date in the office records of the Florida Department of Revenue.
Notes:
(1) The Certificate of Rendition paragraph must remain all together on a single page.
(2) The Income Deduction Order section of this form must start on its own page.
Acknowledgment of <<Option 1>> Administrative Proceeding

If your address has changed, provide new address here:

________________________
________________________

<<Date>>
Child Support Case Number: <<CSE Case #>>
Activity Number: <<ActivityNum>>

To contact us call <<Option 3>> or visit:

Child Support Program
<<Local CSE Site Address 1>>
<< Local CSE Site Address 2>>.

<<Option 4>>

<<Option 5>>
OPTION 1:
A. (when notice is generated from C-030-190 (opt out)

Request to Proceed in Civil Court

B. (when notice is generated from B-020-020-020-300 or from B-020-020-240)

Hearing Request

OPTION 2 (A or B or C or D)

A. (Use this option ONLY with 1.B when the request for hearing was received timely)

We received your request for a hearing on <<date request was received>>. We will send your request to the Division of Administrative Hearings (DOAH). DOAH will assign an Administrative Law Judge to hear the case. You will receive a Notice of Hearing from DOAH when a hearing date and time are set.

Although you have requested a hearing, it still may be possible to resolve your issues or concerns without the need for a hearing. If issues are resolved, you may be able to reduce the time spent or avoid the need to travel to and attend the hearing. We look forward to the opportunity to discuss your case.

NOTE: We will record all testimony at the hearing. If you decide to appeal you may need a written transcript of the testimony. A transcript may be prepared after the hearing, at your expense, by a certified court reporter. You may also hire a certified court reporter to attend and record the hearing and to prepare a transcript. If you hire a reporter to attend the hearing, you must notify us and the Administrative Law Judge before the hearing of the court reporter’s name, mailing address, and telephone number. That reporter’s record will be the official transcript of the hearing.

B. (Use this option ONLY with 1.B if the hearing request was late, but the Final Administrative Order HAS NOT been sent)

Your request for a hearing was not received until <<date request was received>>, which was after the deadline of <<deadline date for hearing request>>. Failure to file your request by the deadline is considered to be a waiver of your right to request a hearing. Because your request was late, you are not entitled to a hearing, and we will render a Final Administrative Order.
C. (Use this option ONLY with 1.B if the request was late and the Final Administrative Order HAS been sent)

You requested a hearing, but your request was not received until <<date request was received>>, which is after the deadline. Because your request was late, you are not entitled to a hearing. We rendered a Final Order of <<Option 6>> on <<date final order rendered>>.

D. (Use this option ONLY with 1.A. if the notice is generated from C-030-190)

You requested that we proceed in circuit court to address your support obligation. However, your request was not received within the required timeframe or was not a valid request. The administrative proceeding will continue.

Option 3 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)
B. 1-800-622-KIDS (5437) (if Condition A is not met, [all other sites])

Option 4 (Only appear with 2B and 2C)

<<Optional Educational Message Line1>>
<<Optional Educational Message Line2>>
<<Optional Educational Message Line3>>
<<Optional Educational Message Line4>>
<<Optional Educational Message Line5>>

Option 5 (Only used when Option 2A is generated [other party address should not appear in address block, only name])

cc: <<NCPorCP(who was not served in admin action) or Caretaker Relative Name>>

Option 6

A. Support
B. Paternity
C. Paternity and Support
D. Modification

This notice is sent to the party who was served in the admin action. <<Option 35>> refers to common administrative logic option 35 for recipients address
On <<DateOptionA,B,orC isMailed>>, we started this proceeding by issuing a <<Option 1>>. We have decided to end this proceeding because <<Option 2>>.

This proceeding is terminated without prejudice. If circumstances change, a judicial or administrative proceeding may be started at a later time.

To contact us call <<Option 3>> or visit:

Child Support Program
<<Local site address 1>>
<<Local site address 2>>

cc <<NCP attorney>>
<<CP attorney>>
<<Other parent or Caretaker>>

<<Optional Educational Message Line1>>
<<Optional Educational Message Line2>>
<<Optional Educational Message Line3>>
<<Optional Educational Message Line4>>
<<Optional Educational Message Line5>>
OPTION 1

A. Notice of Proceeding to Establish Administrative Support Order
B. Notice of Administrative Proceeding to Establish Paternity
C. Notice of Proceeding to Establish Administrative Support Order

OPTION 2

A. The parent who requested our services has asked that we no longer provide child support services in this case.
B. the required information needed to proceed was not provided.
C. a judicial order has been issued which supersedes any administrative order.
D. we have been unable to find the other parent to serve the first notice.
E. the issue is now being pursued in circuit court.
F. the parents are now living together.
G. genetic testing has excluded the Respondent.
H. <<FreeFormText>> (If H is chosen the user must enter free text)

Option 3 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)
B. 1-800-622-KIDS (5437) (if condition A is not met, [all other sites])

<<Option 35>> refers to common administrative logic option 35 for recipients address
1. We have started an administrative proceeding to determine whether you, <<NCP Name>>, are the biological father of the child(ren) named below. According to our records paternity has not yet been established for the child(ren), and the child(ren)’s mother was not married when the child(ren) was conceived or born. You have been named by the mother, <<mother’s name>>, as a possible father of the child(ren) named below. The mother’s written statement is included with this notice. The name and date of birth of the child(ren) is:

<<Child1Name>>    <<Child1DOB>>
<<Child2Name>>    <<Child2DOB>>

We have taken this action because public assistance has been received for the child(ren) or because other parent or caregiver has asked for our help. <<Option 8>>

The name of the other parent is <<OtherParentName>>.

<<Option 24>>

2. <<Option 42>>

3. If the genetic test results are equal to or greater than a 99 percent probability of paternity, we will send you either:

(a) a proposed order of paternity; or

(b) a notice of proceeding to establish an administrative support order. The notice requires both parents to submit financial information so that we can determine your child support obligations, if any. If we do this, but cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, we will issue a proposed order that addresses both paternity and child support. You will have the opportunity to contest the proposed order at an administrative hearing.

If we send you a proposed order and you do not contest it, we will issue a final order that establishes paternity or paternity and child support.
4. You must by law, tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

5. You may file an action in circuit court for a determination of paternity, child support obligations, or both. There are two ways to do this:
   (a) You can file an action in circuit court within 20 days after the date you were served with this notice and serve us with a copy of the petition at:
       
       Deputy Agency Clerk
       <<PO Legal Address>>

   (b) You can send a request to us in writing within 20 days after you were served with this notice (using the address listed at the end of this notice) and request that we file a legal action in circuit court. If you do that, our attorney will file an action in circuit court and mail you a copy of the petition and a waiver of service form. You must sign and return the waiver of service form within 10 days after you receive it. Upon timely receipt of your signed waiver, we will end this administrative proceeding and proceed in circuit court.

If you take either of the steps in 5(a) or 5(b), this administrative proceeding will end and we will proceed in circuit court. If paternity is established you may file a petition in circuit court for a determination of matters relating to custody and rights of parental contact. Only the circuit court has jurisdiction to award or change child custody, rights of parental contact, or make name changes. If you want to pursue these issues you must do so in circuit court.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county where you live. For availability, locations, forms, and other information go to www.flcourts.org.

6. This proceeding is authorized by sections 409.256, Florida Statutes.

7. We have given a copy of this notice to the custodial parent/caregiver.
8. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue  
Child Support Program  
P.O. Box 5330  
Tallahassee, FL 32314-5330  

Signed and dated this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin’s signature>>  
Director, Child Support Program  
Authorized Representative  
Florida Department of Revenue  

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:  
Paternity Declaration or Affidavit  
Order to Appear for Genetic Testing
Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity or a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice and order. If you do not understand English, ask someone you know to help translate the notice and order for you. If you have questions, call 1-800-622-5437 for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera pagina del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Ingles, pidale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al 1-800-622-5437.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

1. We have started an administrative proceeding to establish if you are the biological father of the child(ren) named below:

Child: <<Child’s Name>>                           Date of Birth: <<Child’s Date of Birth>>

We have done this because you have been named as a possible biological father of the child(ren) named above based upon an affidavit or written declaration by the mother, <<Mother’s Name>>.

2. YOU ARE HEREBY ORDERED to appear to provide a sample for genetic testing.

3. If you have custody of the child(ren) named above, you must also bring the child(ren) for genetic testing.

You must bring picture identification to identify yourself and the child. Valid adult identification includes: a state issued driver’s license or ID card, a US passport, a foreign passport stamped by or an ID card issued by the US Bureau of Citizenship and Immigration Services, a US armed forces ID card or certain Florida or federal inmate ID cards. Valid child identification includes: a state issued ID card, a certified copy of a birth certificate, a social security card, an insurance card or a school ID.

If you appear as ordered, we will pay the cost of the genetic test and provide you with a copy of the test results in the mail. We will not give you the results by phone.

4. If you fail to appear as ordered or refuse to submit to genetic testing without good cause, we may:

   a) Start proceedings to suspend your driver’s license and motor vehicle registration.
   b) Impose an administrative fine of $500.
c) Use a genetic sample previously obtained from you, if available, to determine if you are the child(ren)'s biological father.
d) File a petition in circuit court to establish paternity and obtain a support order requiring you to pay child support and/or provide health insurance for the child(ren), and obtain an order for costs against you, including costs for genetic testing.

5. You may contest this order by filing a written request for informal review within 15 days of receipt of this order. The purpose of the informal review is to provide an opportunity to discuss the proceedings and the basis for this order. At the conclusion of the informal review, we will notify you in writing whether we intend to proceed with this Order to Appear for Genetic Testing. If you are notified that we intend to proceed, you will be given additional information with the notice about your right to contest this order at an administrative hearing.

6. If you are unable to appear at the date, time and place stated in paragraph 2 above, you must notify us at the office listed below before the appointment date to reschedule. If you fail to appear and do not call in advance to reschedule, you may have your driver's license suspended, be fined $500, or both.

DONE AND ORDERED this <<day(ex: first)>> day of <<Month>>, <<year>>.

<<Image of Ann Coffin's signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

To contact us call: <<Option 2>>

Florida Department of Revenue
Child Support Program
P.O. Box 5330
Tallahassee, FL 32314-5330
Option 1
A. (If the Alleged Father shows incarcerated Select this option)
   We will arrange the date and time for genetic testing with the correctional facility named above.

B. (If the Alleged Father is not incarcerated Select this option)
   You must appear for genetic testing as follows:
   
   Date: 
   Time:  <<This appointment date, time, and location will be done by auto schedule>>
   Place: 
   Address: 

Option 2 (based on the office handling the case)
A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])

Developers note: The system needs the ability to list the names and DOB of all children listed in the action
We have scheduled a genetic testing appointment to find out if <<Alleged Father Name>> is the biological father of the child(ren) named below:

<table>
<thead>
<tr>
<th>Child’s Name</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;ChildName&gt;&gt;</td>
<td>&lt;&lt;ChildDOB&gt;&gt;</td>
</tr>
</tbody>
</table>

We have done this because <<Alleged Father Name>> has been named as an alleged father of the child(ren) based on an affidavit or written declaration by the mother that states he is or may be the child(ren)’s biological father. Your appointment date and time is:

<<Option 1>>

<<Option 2>>

If you have custody of the child(ren), you must also bring the child(ren) for genetic testing.

If you are a caregiver, only the child(ren) must provide a sample.

During your Genetic Testing appointment we will take a photo for identity verification.

You must bring picture identification to identify yourself and the child. Valid adult identification includes:

- A state issued driver’s license or ID card.
- A U.S. passport, a foreign passport stamped by or an ID card issued by the U.S. Bureau of Citizenship and Immigration Services.
- A U.S. armed forces ID card or certain Florida or federal inmate ID cards.

Valid child identification includes:

- A state issued ID card.
- A certified copy of a birth certificate.
- A social security card.
- An insurance card or a school ID.
Option page for CS-OP05

**Option 1**

**A. (If the recipient is NOT incarcerated)**
   a. Date: <<Appointment Date>>
   b. Time: <<Appointment Time>>
   c. Place: <<First Name of Appointment Site>>
   d. Address: <<Appointment Site Address 2>>
      <<Appointment Site Address 1>>
      <<City, Region, Zip-Code>>

**B. (If the recipient IS incarcerated)**
   a. We arranged the date and time for genetic testing with the <<correctional facility name>> correctional facility.

**Option 2:**

**A. (if case is Administrative and the notice is being sent to the NCP)**

You must follow all other requirements in the Order to Appear for Genetic Testing.

If you cannot appear at the date, time and place stated above, you must contact us at <<Option 3>> before the appointment to reschedule.

If you are an alleged father and do not appear or call ahead of time, we may have your driver’s license suspended, fine you $500, or both.

**B. (If not option A, then select option B)**

If you cannot appear at the date, time and place stated above, you must contact us at <<Option 3>> before the appointment to reschedule.

If you are a custodial parent or caregiver and are receiving cash assistance, Medicaid or food stamps and do not appear or call ahead of time to reschedule we may tell the Department of Children and Families that you are not cooperating.

**Important**

If you do not cooperate

- The cash assistance for your family will be canceled.
- The Medicaid and food stamps for yourself will be canceled.
- Medicaid and food stamps for your child(ren) will continue.
- Medicaid during pregnancy continues.

If you are a custodial parent or caregiver and are not receiving cash assistance, Medicaid or food stamps and do not appear or call ahead of time to reschedule we may close your case.

**Option 3 (based on the office handling the case)**

**A. 1-305-530-2600 (if case is handled in Miami-Dade County)**

**B. 1-800-622-KIDS (5437) (if A is not met, [all other sites])**
We have issued this Proposed Order of Paternity (Proposed Order) based upon the enclosed genetic testing results and intend to enter a Final Order of Paternity (Final Order) for the child(ren) named below. In this Proposed Order <<NCP NAME>> is referred to as the Respondent.

Proposed Findings of Fact and Conclusions of Law

The Department of Revenue (DOR) has jurisdiction over the subject matter of this proceeding under section 409.256, Florida Statutes, because paternity has not been established for the child(ren) and DOR is providing Title IV-D services for <<CP or CTR name>>.

<<Option 8>>

The mother, <<mother’s name>>, was not married when the child(ren) named below was conceived, and the child(ren)’s paternity has not previously been established.

The enclosed genetic testing results prove that you are the biological father of the following child(ren):

<table>
<thead>
<tr>
<th>Name</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;ChildName&gt;&gt;</td>
<td>&lt;&lt;ChildDOB&gt;&gt;</td>
</tr>
</tbody>
</table>

The child(ren) resides with <<CP or CTR name>>. No parenting plan or time-sharing schedule is being determined by this administrative proceeding.

We are not allowed to change the child’s name in this proceeding. That can only be done in circuit court.

<< Free form text >>
Notice of Rights

There are three ways you can proceed at this point:

A. If you, the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.

B. You may contact us within 10 days of the mailing of this Proposed Order at the address, phone number, or fax listed at the end of this notice to request an informal review of this Proposed Order.

C. You may request a hearing by filing a written request with the Deputy Agency Clerk at the following address:

   Deputy Agency Clerk
   <<Local Office Address>>
   <<Local Office Address>>

   Your written request must be received no later than 20 days after the mailing date of this Proposed Order. If you file a written request for a hearing, you must tell us why you disagree with this Proposed Order, stating each point of disagreement.

   If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. Any hearing will consider only issues related to paternity. Neither DOR nor DOAH has authority to order a parenting plan, time-sharing schedule, or name change. Only a circuit court may decide these issues.

   If you do not file a timely request for a hearing, we will find that you have waived your right to a hearing and we will render a Final Order.

Effect of Final Order

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the child(ren) named above and gain all the rights and responsibilities of a legal parent.

Notification Requirements

You must tell us and update all information about your identities and locations. This includes names you are known by, Social Security numbers, residential and mailing addresses, phone numbers, driver license numbers, and names, addresses, and telephone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will presume you have received any further papers we send you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.
If you have any questions call <<Option 31>> or visit:

<<localsiteaddress>>

This the <<day(ex: first)>> day of <<Month>>, <<year>>.

s/<<1st initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been electronically signed as authorized by s. 668.004, F.S.

Enclosures:
Genetic Testing Results

<<NCP NAME>>

cc:  <<CP NAME>>
STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHILD SUPPORT PROGRAM

State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

vs.

<<NCP NAME>>
Respondent.

Child Support Case Number: <<DORcaseNo>>
Activity Number: <<ActivityNum>>

FINAL ORDER OF PATERNITY

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Order of Paternity.

Findings of Fact and Conclusions of Law

1. DOR has subject matter jurisdiction to determine paternity in this administrative proceeding for the child(ren) named below as provided by section 409.256, Florida Statutes.

2. DOR is providing Title IV-D services on behalf of <<CPorCTRname>>. The child(ren) resides with <<CPorCTRname>>.

3. The child(ren)’s mother is <<Mother’s Full Name>>.

4. The child(ren) was not born or conceived while the mother was married, and the child(ren)’s paternity has not previously been established.

5. <<Option 8>>

6. The attached genetic test results, which are hereby incorporated by reference and made a part of this Final Order, show a 99 percent or greater probability that the Respondent is the biological father of the following child(ren):

<table>
<thead>
<tr>
<th>Child(ren) Name</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;ChildFullName&gt;&gt;</td>
<td>&lt;&lt;ChildDOB&gt;&gt;</td>
</tr>
</tbody>
</table>
7. The Respondent did not file a timely request for an administrative hearing in response to DOR’s Proposed Order of Paternity, which was served on the Respondent by regular U.S. mail. Under section 409.256(10)(b), Florida Statutes, the Respondent is deemed to have waived the right to a hearing.

Based upon these Findings of Fact and Conclusions of Law and in accordance with section 409.256, Florida Statutes, it is ORDERED that:

A. <<Respname>> is the legal and biological father of:

<table>
<thead>
<tr>
<th>Child(ren)'s Name</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;Child1FullName&gt;&gt;</td>
<td>&lt;&lt;ChildDOB&gt;&gt;</td>
</tr>
<tr>
<td>&lt;&lt;Child2FullName&gt;&gt;</td>
<td>&lt;&lt;ChildDOB&gt;&gt;</td>
</tr>
</tbody>
</table>

B. The Respondent shall notify DOR in writing within seven (7) days after the date of this Final Order of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, or driver’s license number. It will be presumed that the Respondent receives any documents that DOR mails to the most recent mailing address provided by the Respondent.

Effective Date. This Final Order is effective immediately and remains in effect unless vacated on appeal.

DONE and ORDERED this the <<Day, 1st, 2nd, etc>> day of <<MonthSpelledout>>, 20<<YY>>.

<<Image of Ann Coffin’s signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.
NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Order of Paternity has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review, you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue’s Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

   Department of Revenue
   Child Support Program
   Attention: Deputy Agency Clerk
   P.O. Box 8030
   Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the copy of the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

Notes:
(1) The Certificate of Rendition paragraph must remain all together on a single page.
1. We have started a combined proceeding to establish paternity and an administrative support order that may require you to pay child support and/or provide health insurance and noncovered medical expenses for children named below. The name and date of birth of the child(ren) are:

<<Child1Name>>  <<Child1DOB>>
<<Child2Name>>  <<Child2DOB>>

We have done this because public assistance has been received for the child(ren) or because the other parent or caregiver has asked for our help in establishing paternity and support. Our records show that there is no support order for the child(ren).

<<Option 8>>

The name of the other parent is <<OtherParentName>>.

<<Option 24>>

2. According to our records:

A. You are the legal father of
   <<Child Z Name.>>.
   <<Child Z1 Name.>>.

<<Option 10>>

As the legal father you have a legal duty to contribute to the child(ren)'s support. We will not proceed to establish a support order until after we find out if you are the father of <<Child Y, Y1, etc.>>. If you are the father of <<Child Y, Y1, etc.>> the support order will cover all of the children.

B. Paternity has not been established previously for <<Child Y, Y1, etc>> and the child(ren)'s mother was not married when the child(ren) was conceived or born. You have been named by the mother, <<mother's name>>, as a possible father of the child(ren). The mother’s written statement is included with this notice. We will determine in this proceeding if you are the biological and legal father of the child(ren).
C. <<Option 42>>.

3. After we receive the genetic testing results, we will determine your child support obligations. We will mail you a notice that requires you to submit financial information that is needed to do that. If the genetic test results are positive (equal or exceed a 99 percent probability of paternity), we will determine support for that child(ren) and the other child(ren) named in paragraph 1. If the genetic test results are negative we will determine your support obligations only for the child(ren) for whom you are already the legal father. If we cannot determine the correct monthly support amount, we may refer the proceeding to the Division of Administrative Hearings for an administrative law judge to conduct a hearing. Otherwise, after we calculate your support obligation based on the child support guidelines, we will mail you a proposed order, which you can contest at an administrative hearing. The proposed order will address paternity, if applicable, and your child support obligations for the children named above in paragraph 1.

4. If a support order is established you will may be required to pay child support and/or provide health insurance and payment of noncovered medical expenses for the child(ren), including retroactive child support for up to 24 months before the start of this proceeding.

5. If a Final Administrative Support Order is issued, it can be enforced in any way the law allows.

6. You must by law, tell us your current mailing address and send us any changes to your mailing address. All proposed and final administrative support orders, notices of hearing, and any other papers will be mailed to you at the address on page one of this notice and we will presume you have received any documents we send you. You must provide us written notice of changes to your address right away. If you do not provide us address changes, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

7. You or the other parent/caregiver may file a civil action in an appropriate circuit court of this state at any time to determine your paternity and/or support obligations, if any. If, within 20 days after you were served with this notice, you file an action in circuit court and serve us with a copy of the petition, this administrative proceeding will end and the action will proceed in circuit court. If you file a petition, you must serve us at:

   Deputy Agency Clerk

   <<P.O.LegalAddress>>

   Only the circuit court has jurisdiction to grant a divorce, resolve a paternity dispute, or to award or change custody, visitation, alimony or make name changes. If you want a hearing on any of these issues, you must file a petition in circuit court.
A support order from a circuit court that changes the support obligation(s) takes the place of or supersedes a DOR administrative support order. However, any unpaid support due under the administrative order is still owed.

If you choose to file a court action and do not have a lawyer, you can check to see if there is a self-help center in the county courthouse where you live. For availability, locations, forms, and other information go to www.flcourts.org.

8. If you want us to proceed in circuit court to address paternity and/or your support obligation you must file a written request with us within 20 days after you receive this notice.

If we receive your request within that time we will file an action in circuit court to determine your paternity and/or support obligations, if any, and will mail you a copy of the court petition and a waiver of service form. You must then sign and return the waiver of service form within 10 days after you receive it. Upon receipt of your signed waiver of service form, we will end this administrative proceeding and proceed with the circuit court action.

9. This proceeding is authorized by section 409.256 and 409.2563, Florida Statues.

10. If you have any questions call <<Option 31>>. Provide address updates to the address below:

Florida Department of Revenue  
Child Support Program  
P.O. Box 5330  
Tallahassee, FL 32314-5330

Signed and dated this the << Day; 1\textsuperscript{st}, 2\textsuperscript{nd}, 3\textsuperscript{rd}, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin’s signature>>  
Director, Child Support Program  
Authorized Representative  
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:

- Paternity Declaration or Affidavit
- Order to Appear for Genetic Testing

Rule 12E-1.036, Florida Administrative Code
Notice to Non-English Speaking Respondents

The Department of Revenue, Child Support Program (DOR) has begun a legal proceeding to establish paternity and a child support order for the child(ren) named on page one of the enclosed notice. To fully understand your rights and obligations you need to read the enclosed notice and order. If you do not understand English, ask someone you know to help translate the notice and order for you. If you have questions, call 1-800-622-5437 for further assistance.

Aviso Para Demandados Que No Hablen Inglés

El Ministerio de Hacienda (Department of Revenue) del Estado de la Florida, Programa Para Sustento de Menores, ha iniciado un procedimiento Legal para establecer una orden de paternidad/de sustento para el niño(s) nombrado en la primera pagina del documento incluido. Para entender sus derechos y obligaciones completamente usted necesita leer el documento y la orden incluida. Si usted no entiende Ingles, pídale a alguien conocido que le ayude a traducir el documento y la orden. Si tiene preguntas adicionales, llame al 1-800-622-5437.

Mesaj Pou Moun Ki Pa Ka Reponn An Angle

NOTE: For tag <<InsertWebText2)>> We want the following text to be a condition that FDOR can turn on when the form is available on WSS:
You can complete this form online if you register at <<InsertAppropriateFDORInternetAddr>>.
1. The Florida Department of Revenue, Child Support Program, issues this Proposed Administrative Support Order (Proposed Order) as authorized by section 409.2563, Florida Statutes. In this Proposed Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

2. Based on the enclosed Child Support Guideline Worksheet(s) and any relevant deviation factors, we propose and are prepared to enter a Final Administrative Support Order (Final Order) requiring the following support obligations for the child(ren) named later in this Proposed Order:

   a. **Current child support** of $<<Current Support>> per month to be paid by the Respondent.

   b. **Past (Retroactive) support** of $<<Net Retro Support Owed>> for <<Number Months Retro Owed>> months to be paid by the Respondent at the rate of an additional $<<Monthly Retro Payment>> per month. The amount includes credit of $<<Credit for Retro Paid>> for documented support payments made during the past period.

   c. **Health Insurance**

   d. **Noncovered medical expenses.** The Respondent shall pay <<NCP Percent Support Need>> percent of the child(ren)’s reasonable and necessary noncovered medical, dental, and prescription medication expenses. The Petitioning/other parent is responsible for <<CP Percent Support Need>> percent of the expenses.

This page is only a summary. The pages that follow contain our findings and additional terms and conditions of the Proposed Order. The start date for payments and health insurance (if ordered) will be covered in the Final Order.
Respondent’s Notice of Rights

A. If you the Respondent, <<NCP Name>>, agree to the terms of this Proposed Order you do not need to do anything. We will issue a Final Order.

B. If you have questions or want to discuss this Proposed Order with us informally, contact us at the address or phone number provided. If you ask for an informal discussion within 10 days from the issue date of this proposed order, your time to ask for a hearing will be extended until 10 days after we notify you in writing that the informal discussions have ended. We will work with you to resolve any concerns you have.

C. If you disagree with this Proposed Order, you may ask for a hearing by filing a written request with the Deputy Agency Clerk at the following address:

Deputy Agency Clerk
<< CSE Local Office and Address>>

Your written request must be received no later than 20 days after the issue date of this proposed order, unless the time to request a hearing is extended under paragraph B. If you file a request for hearing, you should tell us in writing why you disagree with this Proposed Order, stating each point of disagreement.

If you file a timely request for a hearing, the Division of Administrative Hearings (DOAH) will mail you written notice of the date, time, and place of the hearing. If there is a hearing you will be able to tell your story to an administrative law judge who will decide the case. You are allowed to bring witnesses, present information, argue your case, and ask questions of any witnesses that testify. If there is a hearing, DOAH may enter a Final Order.

<<Option 28>>

If you do not file a timely request for a hearing, you will lose your right to a hearing and we may render a Final Order that incorporates the findings of this Proposed Order.

D. If you do not respond timely to this Proposed Order we will issue a Final Order that requires you to provide support. We will mail the Final Order to you and the Petitioning parent (or caregiver, if applicable) and file a copy with the clerk of the circuit court. If we or an administrative law judge issues a Final Order, you have the right to seek judicial review in the District Court of Appeal.

Effect of Final Order

E. <<Option 30>> If we issue a Final Order, we may enforce it by any lawful means, including:

- Requiring your employer to deduct payments from your income
- Filing liens against your property
- Suspending driver’s, occupational, and recreational licenses
- Attaching bank accounts and settlement proceeds
- Obtaining judgments by operation of law against you
- Taking your lottery winnings and federal income tax refunds
- Taking 40 percent of your unemployment benefits
Taking part of your worker’s compensation benefits

Asking a court to enforce the order

And if payments are late we will report it and the amounts owed to credit reporting agencies.

F. If we issue a Final Order we will issue an income deduction order that will be effective right away.

Requirement to Notify Department of Revenue
Change of Address and Other Changes

G. Both parents (and caregiver, if any) must tell us of any changes concerning identity, contact information, or location. This includes name, social security number, residential and mailing addresses, phone numbers, driver’s license numbers, and names, addresses, and phone numbers of employers. You must promptly notify us in writing of any change in your mailing address. We will assume you receive any papers we send to the mailing address we have for you. If you change your address and do not notify us in writing, you may miss a deadline and lose your right to ask for a hearing or file an appeal.

H. If you have questions about this Proposed Order call <<Option 31>> or see us in person at, <<CSE Local Office and Address>>.

DONE and ISSUED this the <<Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<Year>>.

s/<<1s initial & Last Name Resp Employee from ZAPO>>
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes.

Enclosures:
Child Support Guidelines Worksheet(s)
Financial Affidavits

Copies furnished to:

<<Option 33>>
<<CP/CTR name>>
State of Florida Department of Revenue
Child Support Program and

Petitioners,

vs.

Respondent.

FINAL ADMINISTRATIVE SUPPORT ORDER

Important Notice: This is only a Proposed Order at this time. It is not yet in effect. If you disagree with this Proposed Order, read the Notice of Rights section above. It tells you what to do to request a hearing. If you do nothing, we will enter this as a Final Order.

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative Support Order (Final Order) to establish a support obligation for the child(ren) named in Paragraph 5. We have considered the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to as the Respondent and the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Child Support Program has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section 409.2563, Florida Statutes.

2. The Child Support Program is providing Title IV-D child support services for, the of the child(ren) named in Paragraph 5. 

3. There is no support order for the child(ren) named in Paragraph 5.

4. 

5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)’s parent.

<table>
<thead>
<tr>
<th>Child(ren) Name</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;Child1Name&gt;&gt;</td>
<td>&lt;&lt;Child1DOB&gt;&gt;</td>
</tr>
<tr>
<td>&lt;&lt;Child2Name&gt;&gt;</td>
<td>&lt;&lt;Child2DOB&gt;&gt;</td>
</tr>
</tbody>
</table>

<<Option 10>>
6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.

7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)'s <<Option 11>>.

8. This Final Order is being entered without a hearing because (Not Applicable – This is a Proposed Order).

9. The Child Support Program makes the following findings of fact:
   a. The Respondent's <<Option 13.1>> net monthly income is $ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents’ combined net income).
   b. The Petitioning/other parent's <<Option 13.2>> net monthly income is $ <<Petitioning Parent's Net Income>> (<<CP Percent Support Need>> percent of the parents’ combined net income).
   c. Monthly child care costs are $ <<Monthly Child Care Expense>>.
   d. Monthly health insurance costs for the child(ren) are $ <<Monthly Health Insurance Expense>>.

   <<Option 14.1>>
   <<Option 14.2>>

10. The total monthly child support need under Florida’s Child Support Guidelines is $ <<Total Monthly Child Support Need>>.

11. The Respondent’s guideline share of the total child support need is $ <<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

   <<Option 15>>

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

    Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

   <<Option 17>>
   <<Option 18>>

13. <<Option 19>>

   <<Option 20>>
Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 and 409.2563, Florida Statutes, it is ORDERED that:

A. <<NCP Name>> is the legal parent of <<Child1FullName>>, date of birth <<Child1DOB>>
   <<NCP Name>> is the legal parent of <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting _______ (Start date will be stated in the Final Order) the Respondent shall pay:

   $<<Current Support>> per month current support, plus
   $<<Monthly Retro Support Payment>> per month to reduce the retroactive support amount of $<<Net Retro Support Owed>>, for a total monthly payment of
   $<<Total Monthly Payment>>

   When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier’s check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

   Florida State Disbursement Unit
   <<SDUAddress>>

   Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent’s name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to the <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by the Child Support Program.

D. Duration of order. This Final Order stays in effect until:

   (1) Vacated, modified, suspended or terminated by the Child Support Program;
   (2) Vacated on appeal; or
   (3) Superseded by a circuit court order.

The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>
Current support for <<nth child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.

E. Health Insurance and Noncovered Medical Expenses. <<Option 39>>
The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent’s percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent’s share is <<CP Percent Support Need>> percent and the Respondent’s share is <<NCP Percent Support Need>> percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the <<CSE Local Office and Address>> and the Clerk of the Circuit Court in <<County Name>> County at <<Clerk of Court Address>> in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent’s income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to the Child Support Program, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total monthly payment amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

<<Option 25>>
State of Florida Department of Revenue
Child Support Program and
<<CP/CTR NAME>>
Petitioners,

vs.

<<NCP NAME>>
Respondent.

FINAL ADMINISTRATIVE <<OPTION 2>> SUPPORT ORDER

The Florida Department of Revenue, Child Support Program (DOR), enters this Final Administrative <<OPTION 2>> Support Order (Final Order) to establish <<OPTION 3>> a support obligation for the child(ren) named in Paragraph 5. We have considered <<OPTION 4>> the financial affidavits we received and/or other reliable information about the income of each parent. We have taken into account the child support guidelines and any relevant deviation factors in section 61.30, Florida Statutes. In this Final Order we refer to <<NCP Name>> as the Respondent and <<CP/CTR Name>> as the Petitioning parent (or caregiver, if applicable).

Findings of Fact and Conclusions of Law

1. The Department of Revenue has subject matter jurisdiction in this proceeding and enters this Final Order as authorized by section <<OPTION 5>> 409.2563, Florida Statutes.

2. DOR is providing Title IV-D child support services for <<CP/CTR Name>>, the <<OPTION 6>> of the child(ren) named in Paragraph 5. <<OPTION 6.1>>

3. There is no support order for the child(ren) named in Paragraph 5. <<OPTION 7>>

4. <<OPTION 8>>

5. The Respondent has a legal duty to contribute to the support of the child(ren) named below because the Respondent is the child(ren)'s parent. <<OPTION 9>>

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

<<OPTION 10>>

6. The child(ren) needs support and the Respondent has the ability to provide support as determined by this Final Order.
7. The child(ren) resides with <<CP/CTR Name>> most of the time. <<CP/CTR Name>> is the child(ren)’s <<Option 11>>.

8. This Final Order is being entered without a hearing because <<Option 12>>.

9. DOR makes the following findings of fact:
   a. The Respondent’s <<Option 13.1>> net monthly income is $ <<NCP Net Income>> (<<NCP Percent Support Need>> percent of the parents’ combined net income).
   b. The Petitioning/other parent’s <<Option 13.2>> net monthly income is $<<Petitioning Parent’s Net Income>> (<<Petitioning Parent’s Percent Support Need>> percent of the parents’ combined net income).
   c. Monthly child care costs are $<<Monthly Child Care Expense>>.
   d. Monthly health insurance costs for the child(ren) are $<<Monthly Health Insurance Expense>>.

10. The total monthly child support need under Florida’s Child Support Guidelines is $<<Total Monthly Child Support Need>>.

11. The Respondent’s guideline share of the total child support need is $<<Current Support>> per month. The amount is based on section 61.30, Florida Statutes, which includes the factors in paragraph 9.

12. Health insurance for the child(ren) <<Option 16.1>> available to the Respondent at reasonable cost through his/her employer, union, or other source and <<Option 16.2>> accessible to the child.

    Health insurance for the child(ren) <<Option 16.3>> available to Petitioning/other parent at reasonable cost through his/her employer, union, or other source and <<Option 16.4>> accessible to the child.

13. <<Option 19>>

14. <<Option 20>>
Based upon the Findings of Fact and Conclusions of Law and in accordance with sections 61.30 <<Option 21>> and 409.2563, Florida Statutes, it is ORDERED that:

A. <<NCP Name>> is the legal <<Option 22>> parent of
   <<Child1FullName>>, date of birth <<Child1DOB>>
   <<NCP Name>> is the legal <<Option 22>> parent of
   <<Child2FullName>>, date of birth <<Child2DOB>>

B. Starting <<Payment Start Date>> the Respondent shall pay:

   $<<Current Support>> per month current support, plus
   $<<Monthly Retro Support Payment>> per month to reduce the retroactive support
   amount of $<<Net Retro Support Owed>>, for a total monthly payment of
   $<<Total Monthly Payment>>

   When the total retroactive support amount and any arrears that accrue after the date of this Final Order are paid, the monthly obligation becomes the current support amount.

C. All payments must be paid by cashier’s check, certified check, money order, or a personal or business check payable to the Florida State Disbursement Unit at the following address:

   Florida State Disbursement Unit
   <<SDUAddress>>

   Cash is not accepted. If a personal or business check is returned, the person who wrote the check may no longer be allowed to pay by check. All payments must be identified with the Respondent’s name, the amount of the payment and depository number <<Depository Number>>. The Respondent shall not receive credit for any future support payments made directly to <<CP/CTR Name>> or to the child(ren). Any payment that is not paid when due is considered late and will result in collection action by DOR.

D. Duration of order. This Final Order stays in effect until:
   (1) Vacated, modified, suspended or terminated by DOR;
   (2) Vacated on appeal; or
   (3) Superseded by a circuit court order.

   The current support obligation in Paragraph B is reduced according to the schedule below as each child reaches age 18, dies, marries, or otherwise emancipates, unless the child is dependent in fact, between the ages of 18 and 19, still in high school and performing in good faith with a reasonable expectation of graduating before the age of 19. If payable beyond the age of 18, the current support obligation ends when the child graduates from high school.

<<Option 41>>

   Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.
E. Health Insurance and Noncovered Medical Expenses. **Option 39**

The obligation to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren) shall be based on each parent’s percentage share of the monthly support obligation as stated in the child support guidelines worksheet(s). The Petitioning/other parent’s share is **<CP Percent Support Need>** percent and the Respondent’s share is **<NCP Percent Support Need>** percent.

F. Notice of Changes. Within seven (7) days the Respondent shall notify the **<CSE Local Office and Address>** and the Clerk of the Circuit Court in **<County Name>** County at **<Clerk of Court Address>** in writing of any change in name, Social Security number, residential address, mailing address, employer, employment address, phone numbers, and driver license number. It will be presumed that the Respondent has received any documents sent by regular U.S. Mail to the most recent mailing address provided.

G. The Respondent’s income is subject to immediate income deduction for payment of the support obligations in Paragraph B and any late payments or past-due amounts that accrue after entry of this Final Order. A separate Income Deduction Order is being entered. The Respondent is responsible for paying the support obligations under this Final Order to the State Disbursement Unit until income deduction starts.

H. The Florida Department of Economic Opportunity (or its successor agency) shall deduct, withhold, and pay to DOR, forty percent (40%) of any unemployment compensation which may now or in the future be payable to the Respondent. The amount may not exceed the total amount in Paragraph B and any subsequent late payments or past-due amounts that accrue after entry of this Final Order.

**Option 25**

Effective Date. This Final Order is effective immediately and remains in effect until modified by DOR, vacated on appeal, or superseded by a subsequent court order.

DONE and ORDERED this the **Day; 1st, 2nd, 3rd, etc.** day of **Month**, 20**YY**.

<<Image of Ann Coffin’s signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been rendered and filed on this date in the office records of the Florida Department of Revenue.

Copy furnished this date to:
**County Name** County Clerk of the Circuit Court

**Option 33**

<<CP/CTR name>>
NOTICE OF RIGHT TO APPEAL

A party that is adversely affected by this Final Administrative Order, the Income Deduction Order, or both has the right to judicial review under section 120.68, Florida Statutes. To obtain judicial review you must complete the following steps:

1. File an original Notice of Appeal with the Department of Revenue’s Deputy Agency Clerk within 30 days after the date the Final Order is rendered. The address is:

   Department of Revenue
   Child Support Program
   Attention: Deputy Agency Clerk
   P.O. Box 8030
   Tallahassee, Florida 32314-8030

2. File a copy of the Notice of Appeal with the Clerk of the First District Court of Appeal or the Clerk of the District Court of Appeal for the district where you live. You also must pay a filing fee when you file the Notice of Appeal with the court.

Filing with the Department of Revenue or the District Court of Appeal is complete when the Notice of Appeal is received, not when it is mailed.

CS-OA40
Rule 12E-1.036
Florida Administrative Code
Effective ###/####
INCOME DEDUCTION ORDER
ADMINISTRATIVE SUPPORT PROCEEDING

The Florida Department of Revenue, Child Support Program (DOR) enters this Income Deduction Order regarding the Respondent’s child support obligation pursuant to section 409.2563(7), Florida Statutes.

To: All current and subsequent employers and payors of income to Respondent <<NCP Name>>

YOU ARE HEREBY ORDERED, as required by Florida law, to make regular deductions from all income of the Respondent in accordance with this Income Deduction Order and any accompanying Order/Notice to Withhold Income.

YOU ARE FURTHER ORDERED:

1. To deduct from all money due and payable to the Respondent:

   (a) $<<Current Support>> per month for current child support, plus
   (b) $<<Monthly Retro Support Payment>> per month for past-due/retroactive support until the total past-due/retroactive/arrears amount of $<<Net Retro Support Owed>> is paid,
   (c) for a total monthly payment of $<<Total Monthly Payment>>
   (d) When the total past-due/retroactive/arrears amount in (b) has been paid, continue to deduct the amount in (a) for current child support.

<<Option 41>>

Current support for <<youngest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent’s current support obligation ends for all children.
2. To deduct 100 percent of any income paid in the form of a bonus or other similar one-time payment, up to the amount of the arrearage reported in the Order/Notice to Withhold, or any subsequent past-due amount that accrues.

3. To send these amounts to:

Florida State Disbursement Unit

<<SDUAddress>>

Your check or other form of payment must include the Respondent’s name, the date the deduction was made, and the court depository number <<Depository Number>>.

4. Not to deduct more than the amounts allowed under Section 303(b) of the Consumer Credit Protection Act, 15 U.S.C. 1673(b), as amended.

5. To deduct an additional 20 percent of the current support obligation or other amount agreed to by the parties if a delinquency accrues after the order establishing, modifying, or enforcing the obligation has been entered and there is no order for repayment of the delinquency or a preexisting arrearage. This amount is to be deducted until the delinquency and any attorney’s fees and costs are paid in full. No deduction may be applied to attorney’s fees and costs until the delinquency is paid in full.

6. To continue income deduction at the rate in effect immediately prior to emancipation, if the obligation to pay current support is reduced or terminated due to emancipation of a child and the obligor owes an arrearage, retroactive support, delinquency, or costs. Continued deduction at that rate shall continue until all arrearages, retroactive support, delinquencies, and costs are paid in full or until the amount of withholding is modified by the DOR or a court.

This Income Deduction Order or an Income Deduction Notice will be served on the Respondent’s present and future employers. Enforcement of the Income Deduction Order may only be contested on the grounds of mistake of fact regarding the amount due pursuant to the order establishing, enforcing, or modifying the amounts in paragraph 1, or the identity of the Respondent, the Petitioning parent/caregiver, or the employer.

DONE and ORDERED this the << Day; 1st, 2nd, 3rd, etc.>> day of <<Month>>, 20<<YY>>.

<<Image of Ann Coffin’s signature>>
Director, Child Support Program
Authorized Representative
Florida Department of Revenue

This document has been signed electronically as authorized by section 668.004, Florida Statutes. A copy has been filed on this date in the office records of the Florida Department of Revenue.
Notes:
(1) The Certificate of Rendition paragraph must remain all together on a single page.
(2) The Income Deduction Order section of this form must start on its own page.
Enclosed are the results of the genetic test to determine the paternity of:

<table>
<thead>
<tr>
<th>Child’s Name</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;Child1’s Name&gt;&gt;</td>
<td>&lt;&lt;Child1’s Date of Birth&gt;&gt;</td>
</tr>
<tr>
<td>&lt;&lt;Child2’s Name&gt;&gt;</td>
<td>&lt;&lt;Child2’s Date of Birth&gt;&gt;</td>
</tr>
</tbody>
</table>

The test results show that <<Option 1>> the biological father of the child(ren) named above.

<<Option 2>>

If you have any questions call <<Option 3>>.

Encl: Genetic test results
[NOTE: The notice must include each child’s name and date of birth for all children tested in the case with the same outcome. If there is more than one child tested in the case and there are different outcomes, there must be two notices. Example: Three children are tested. The paternity test is positive for two of the children and negative for one child. In this scenario there must be two notices. One notice will address the two children for whom we have a positive test; a separate notice must address the one child for whom the test is negative.]

Option 1  [select only one]

1A. [for positive test result] you are

1B. [for negative test result] you are not

Option 2  [select only one]

2A. [applies only when Option 1A is selected—positive test result]

Based on the test results we will take legal action to establish paternity for the child(ren).

Establishing paternity benefits you and your child(ren) in these ways:

- The child(ren) will have a legal father.
- You will have a legal determination that you are the father of the child(ren).
- You will be able to legally enforce your parental rights.
- The child(ren) may gain access to important family medical history.
- As your child, he or she may be entitled to social security, veterans, or insurance benefits.
- The child(ren) can inherit from both parents.
- Your name will appear as the father on the child’s birth certificate.

2B. [applies only when Option 1B is selected—negative test result]

Based on the test results we will take no further action in this case.

Option 3 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A. Conditions are not met, [all other sites])
Enclosed are the genetic test results to determine the paternity of:

<table>
<thead>
<tr>
<th>Child's Name</th>
<th>Date of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;Child1’s Name&gt;&gt;</td>
<td>&lt;&lt;Child1’s Date of Birth&gt;&gt;</td>
</tr>
<tr>
<td>&lt;&lt;Child2’s Name&gt;&gt;</td>
<td>&lt;&lt;Child2’s Date of Birth&gt;&gt;</td>
</tr>
</tbody>
</table>

The test results show that<<alleged father’s full name>> <<Option 1>> the biological father of the child(ren) named above.

<<Option 2>>

If you have questions call <<Option 3>>.

Encl: Genetic test results
[NOTE: The notice must include each child’s name and date of birth for all children tested in the case with the same outcome. If there is more than one child tested in the case and there are different outcomes, there must be two notices. Example: Three children are tested. The paternity test is positive for two of the children and negative for one child. In this scenario there must be two notices. One notice will address the two children for whom we have a positive test; a separate notice must address the one child for whom the test is negative.]

Option 1  [select only one]

1A.  [for positive test result] is

1B.  [for negative test result] is not

Option 2  [select only one]

2A.  [applies only when Option 1A is selected—positive test result]

Based on the test results we will take legal action to establish paternity for the child(ren).

Establishing paternity benefits you and your child(ren) in these ways:

- The child(ren) will have a legal father.
- The child(ren) may gain access to important family medical history.
- The child may be entitled to social security, veterans, or insurance benefits.
- The child(ren) can inherit from both parents.
- The father’s name will appear on the child’s birth certificate.

2B.  [applies only when Option 1B is selected—negative test result]

2B-a.  [applies when Option 2B is selected and CP is receiving public assistance]

You must contact us right away because you are receiving public assistance. You have not given us the name of any other man who might be the father of the child(ren). If you do not contact us or provide information to allow us to establish paternity your public assistance benefits can be reduced or ended for noncooperation.

2B-b.  [applies when Option 2B is selected and CP is not receiving public assistance]
We will be closing your case since the man tested is not the father of the child(ren). If you want to open a new case please call us at phone number given below.

**Option 3**  (based on the office handling the case)

A. 1-305-530-2600 *(if case is handled in Miami-Dade County)*

B. 1-800-622-KIDS (5437) *(if A. conditions are not met, [all other sites]*)
I, <<CPFirstNameMiddleInitialLastName>>, make the following declaration:

1. I am the biological mother of the following child who is the subject of this paternity or paternity and support action:

<table>
<thead>
<tr>
<th>Child's Name</th>
<th>Child's Date of Birth</th>
<th>Child's Place of Birth</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;&lt;ChildName&gt;&gt;</td>
<td>&lt;&lt;ChildDOB&gt;&gt;</td>
<td>&lt;&lt;ChildPlaceBirthState/County&gt;&gt;</td>
</tr>
</tbody>
</table>

2. From _______/_______ through ________/_______, the period when I believe the pregnancy began, month/year month/year

I had sexual intercourse only with:

<table>
<thead>
<tr>
<th>Name of possible father(s)</th>
<th>State/County where pregnancy began</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. ________________________ in _____________________________________</td>
<td></td>
</tr>
<tr>
<td>b. ________________________ in _____________________________________</td>
<td></td>
</tr>
<tr>
<td>c. ________________________ in _____________________________________</td>
<td></td>
</tr>
<tr>
<td>d. ________________________ in _____________________________________</td>
<td></td>
</tr>
</tbody>
</table>

I believe that the biological father of this child is the man or one of the men named above.

3. a. I was not married at or about the time the pregnancy began or when the child was born.

4. ________________________ is named as the father on the child's birth certificate.

5. I understand that a copy of this declaration will be given to the person(s) named in paragraph 2.

Under penalties of perjury, I declare that I have read this document and the facts stated in it are true to the best of my knowledge and belief.

Signed

Dated

Case Number: <<Service Request or CSE Case Number>>
Child BP Number: <<Child BP Num>>
INSTRUCTIONS FOR COMPLETING THE
Paternity Declaration (CS-PO34)

Establishing paternity is one of the most important steps you can take for your child. You must complete a paternity declaration for each child who does not have a legal father.

You must complete this form if you are receiving temporary cash assistance, Medicaid or food stamps for yourself or child and the child was not born or conceived during marriage.

INSTRUCTIONS

If you are completing this form on the internet you and your child’s name and other identifying information will be completed for you. This is the information we have on our case records and cannot be changed by completing this form. Please contact us by phone or in person to update any changes to you or your child’s name, or date of birth.

I. Check spelling of your first, middle and last name.

1. Check spelling of the child’s full name, the child’s date of birth and the state and county where the child was born.

2. Enter the earliest and latest date that you believe you may have become pregnant. This is your “period of conception” and should cover a time period of approximately 90 days. If the child was full term at birth the “period of conception” can be calculated by
   a. Counting back 40 weeks from your child’s date of birth; this is your child’s estimated date of conception.
   b. Then, count back 45 days prior to the estimated date of conception and enter that date in the first month/year blank in item 3. This is the earliest date you could have become pregnant.
   c. Lastly, count forward 45 days after the date of conception and enter that date in the second month/year blank in item 3. This is the latest date you could have become pregnant.


On the lines ‘a’ through ‘d’ write the full name of every man you had sexual intercourse with during the 90 day period of conception. In the example provided above, every man you had sexual intercourse with from 10/25/1989 through 1/25/1990 would be listed. If you had intercourse and you cannot remember the man’s name, enter the word ‘unknown’.

3. If you were not married when the pregnancy began or when the child was born-check box A. If you were married to ANYONE when the pregnancy began or when the child was born-check box B.

4. If the child’s birth certificate has a man named, list that man’s name on the line provided.

5. Read the entire form again and all information you have entered. Make sure your written statements are true to the best of your knowledge. If you sign this form and have entered false information, you can be found guilty of perjury. It is very important that you enter all possible fathers for the child. If you fail to name all possible fathers and all men listed are found not to be the father, you will be determined as non-cooperative and may lose all temporary cash benefits for your family.

Return this form and your documentation to:

Florida Department of Revenue
Child Support Program
P.O. Box 5320
Tallahassee, FL 32314-5320

To contact us call <<Option 3>>.

For more information go to: <<InsertAppropriateFDORInternetAddr>>.
Option 3 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-800-622-KIDS (5437) (if A. conditions are not met, [all other sites])

Note: Instructions must be on own page.
Administrative Proposed and Final Orders Options List

OPTIONAL SECTIONS FOR USE WITH PROPOSED ADMINISTRATIVE ORDERS CS-OP30, CS-OA20, CS-OX20, AND WITH FINAL ADMINISTRATIVE ORDERS CS-OP50, CS-OA40, and CS-OX40,

Option 1 (When applicable)
   A. AMENDED (use in heading only)
   B. Amended

Option 2 (When proceeding determines paternity)
   A. PATERNITY AND (use in heading only)
   B. Paternity and

Option 3 - If activity is for paternity and support order
   paternity and

Option 4 (when proceeding determines paternity)
   genetic testing results and

Option 5 (When proceeding determines paternity) (the leading ‘s’ makes statute plural in the order
   s 409.256 and

Option 6
   A. parent
   B. caregiver

Option 6.1 (for each child for whom respondent is excluded by genetic testing,)
   Based on the attached genetic test results the Respondent is not the biological father of <<Child X>>.

Option 7 (A or B)
   A. When proceeding determines paternity in non-mixed case

   Paternity has not been established previously and the child(ren) was not born or conceived when the mother was married.

   B. When proceeding establishes paternity in mixed case (for each child)

   Paternity has not been established previously for <<Child Y>> and the child was not born or conceived when the mother was married.
Administrative Proposed and Final Orders Options List

Option 8 Based on activity status related to service of process for noncustodial parent/alleged father

A. When served in Florida
   DOR has personal jurisdiction over the Respondent because he/she was properly served notice in Florida on <<Date Served With Initial Notice>>.

B. When NCP served in another state or country (long-arm);
   if 8B is selected, select one or more from 8B1-8B6.
   The Respondent is subject to DOR’s jurisdiction in this proceeding under sections 48.193(1)(e), (h), or 88.2011, Florida Statutes. The Respondent was properly served notice outside the State of Florida, however, he/she
   1. resided in this state with the child(ren) and/or the Petitioning parent before this proceeding started.
   2. resided in this state and provided prenatal expenses or support for the child(ren) before this proceeding started.
   3. maintained a matrimonial domicile in this state before this proceeding started.
   4. acknowledged paternity of the child(ren) in this state before this proceeding started.
   5. had sexual intercourse in this state, which may have resulted in conception of the child(ren).
   6. submitted to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any objection to personal jurisdiction.

Option 9

A. When proceeding determines paternity in non-mixed case (don’t use option 10 when 9B is selected.

Based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order, the Respondent is the legal and biological father of the following child(ren):

B. When Respondent is the Mother.

Paternity is not an issue in this case because the Respondent is the mother of the child(ren).

Option 10 One entry for each child. (A-F Based on paternity codes associated with individual child BP record. G based on existence of ZGT activity involving the child associated with the parent activity)

A. Paternity has been legally established for <<Child Z>> by affidavit or voluntary acknowledgment.
Administrative Proposed and Final Orders Options List

B. Paternity has been established for <<Child Z>> by a stipulation signed by both parents and filed with the court.
C. Paternity is presumed for <<Child Z>> because the Respondent was married to the mother when the child was born or conceived.
D. Paternity has been established for <<Child Z>> by a court or tribunal of another state or by voluntary acknowledgment.
E. Paternity is not an issue for <<Child Z>> because the Respondent and the mother married after the child’s birth.
F. Paternity has been established for <<Child Z>> by an administrative order based on a positive genetic test.
G. Paternity has been established for <<Child Z>> based on the attached genetic test results that equal or exceed a 99 percent probability of paternity, which are hereby incorporated by reference and made a part of this Final Order.

Option 11  (role/relationship of party to child[ren])
A. father
B. mother
C. caregiver

Option 12  (Based on activity status codes)
A. Non-expedited Orders
   the Respondent did not file a timely request for an administrative hearing. The time limits are stated in the Proposed Administrative Support Order, which was served on the Respondent. The Respondent is deemed to have waived the right to request a hearing as provided by section 409.2563(7)(b), Florida Statutes.

B. Expedited Order
   the Respondent waived his or her right to contest the proposed order at an administrative hearing.

Option 13.1 (for NCP)
A. imputed
B. actual

Option 13.1 (for CP)
A. imputed
B. actual

Option 14.1  User selects additional findings related to income used for support guidelines for the NCP
Select only when NCP’s income is imputed. Choose either A1, A2, or A3.
Administrative Proposed and Final Orders Options List

A. The Respondent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.

B. The Respondent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.

C. There is a lack of sufficient, reliable information concerning the Respondent’s actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 14.2 User selects additional findings related to income used for support guidelines for the CP

Select only when CP’s income is imputed. Choose either B1 or B2

A. The Petitioning parent is voluntarily underemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.

B. The Petitioning parent is voluntarily unemployed and is capable of earning the imputed net monthly income based upon his or her recent work history, occupational qualifications and prevailing earnings level in the community.

C. There is a lack of sufficient, reliable information concerning the Petitioning parent’s actual earnings; therefore an earning capacity equal to full time employment at federal minimum wage is presumed for the purpose of establishing the support obligation.

Option 15 Based on guideline information (Use only when deviating)
DOR is deviating from the guideline amount, which would be inappropriate for the following reason(s):

[Note: User selects applicable deviation reason(s). System will enumerate alphabetically as a., b., c., etc.]

When options 15A – L are selected, option 20 must also be selected and the user must provide free text explanation.

A. The direct and indirect financial expenses for each child due to the percentage of overnight stays each child spends with each parent set forth in sections. 61.30(11)(b)3, Florida Statutes, as explained in the Additional Findings of Fact and Conclusions of Law.

B. The child(ren) spends a significant amount of time with the Respondent due to a shared parental arrangement as explained in the Additional Findings of Fact and Conclusions of Law.
Administrative Proposed and Final Orders Options List

C. Extraordinary medical, psychological, educational, or dental expenses as explained in the Additional Findings of Fact and Conclusions of Law.

D. Payment of support to a parent that regularly has been paid and for which there is a demonstrated need as explained in the Additional Findings of Fact and Conclusions of Law.

E. Seasonal variations in one or both parents’ income as explained in the Additional Findings of Fact and Conclusions of Law.

F. Age(s) of the child(ren), taking into consideration the greater needs of older child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.

G. Special needs that have been met traditionally within the family budget even though the fulfilling of those needs will cause support to exceed the guideline amount as explained in the Additional Findings of Fact and Conclusions of Law.

H. Total available assets of mother, father, and child(ren) as explained in the Additional Findings of Fact and Conclusions of Law.

I. Application of the child support guidelines requires the Respondent to pay more than 55 percent of gross income for a single support order as explained in the Additional Findings of Fact and Conclusions of Law.

J. Independent income of the child(ren), excluding the child(ren)’s SSI income as explained in the Additional Findings of Fact and Conclusions of Law.

K. Impact of IRS dependency exemption and waiver of that exemption as explained in the Additional Findings of Fact and Conclusions of Law.

L. Adjustments needed to achieve an equitable result as explained in the Additional Findings of Fact and Conclusions of Law.

M. The Respondent is entitled to a $<<Allowable Deduction>> deduction from gross income for the Respondent’s child(ren) who resides in his/her household.

N. The Respondent receives Social Security Disability (SSD) benefits. The Respondent’s guideline share of the total child support need is offset by $<<ReducedObligAmt>>>, which is the amount of Social Security dependent benefits received by the child(ren) due to Respondent’s disability.

[The following concludes Option 15 and must print whenever 15 is selected.]

Therefore, the Respondent’s monthly current support payment stated in Paragraph B is $<<TotalDeviationAmountPOSD>> <<Option 15.1>> per month than the guideline amount.

Option 15.1
A. more
B. less
Administrative Proposed and Final Orders Options List

Option 16.1  Select whether health insurance is or is not available at reasonable cost to the NCP
   A. is
   B. is not

Option 16.2  Select whether health insurance is or is not accessible to the child through the NCP
   A. is
   B. is not

Option 16.3  Select whether health insurance is or is not available at reasonable cost to the CP
   A. is
   B. is not

Option 16.4  Select whether health insurance is or is not accessible to the child through the CP
   A. is
   B. is not

Option 17

   A. When CP is providing health insurance
       The Respondent has the ability to pay all or part of the cost of the child(ren)’s health insurance, which is being provided by the Petitioning parent or caregiver.

   B. When either parent is active duty or retired military
       The <<Option 27>> is active or retired United States military. As a dependent of the <<Option 27>>, the child(ren) is entitled to health insurance under the military health insurance program.

Option 18  [Select A, B, C or D]

   A. The Respondent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

   B. The Petitioning parent has the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

   C. Both parents have the ability to pay reasonable and necessary noncovered medical, dental, and prescription medication expenses incurred for the minor child(ren).

Option 19: Retroactive support

   A. System pop when retroactive support is ordered
Administrative Proposed and Final Orders Options List

The total past (retroactive) child support amount in Paragraph B is based on the factors listed in the enclosed child support guideline worksheet(s).

The Respondent shall pay retroactive support for <<Number Months Retro Owed>> months. This is the period(s) of time when the Respondent did not live together with the child(ren), during the 24 months before <<Date Served With Initial Notice>>, the date the Respondent was served with the initial notice in this proceeding. If a Final Order is issued, monthly support that accrues between now and the date the first payment is due will be added to the total retroactive support amount in the Final Order.

The retroactive support amount of $<<Net Retro Support Owed>> is calculated <<Option 19A1/19A2>>

<<Option 19A3>

Select either 19A1 or 19A2

19A1. at the same monthly rate as current support.

19A2. based on the monthly amounts as shown in the enclosed Guideline Worksheet(s) for the retroactive period. The retroactive support amount is calculated differently than current support because <<Free Form Text>>.

19A3 - If credit provided for payments made
The Respondent is given $<<Retro Credit>> credit for support payments actually made or in-kind payments made during the retroactive period.

B. Select one of the following if retroactive support is not ordered

1. Past (retroactive) support is not appropriate because <<Free Form Text>>.

2. Past (retroactive) support is being waived by the custodial parent

3. DOR waives past (retroactive) support.

Option 20 (Must be included if option 15A – L is selected. ) Center as header.

Additional Findings of Fact and Conclusions of Law

Option 20A Must be selected when option 15A or 15B is selected and is listed as unnumbered paragraph under Option 20.

The Respondent's obligation of $<<DevOblig>> is based on a mutual agreement between the Respondent and the Petitioning parent under which the child spends <<%ofNightsWithNCP>> percent of the overnights with Respondent.
Administrative Proposed and Final Orders Options List

Option 20B <<Free Form Text>>

Option 20C Must be selected when the past due amount owed is positive (for 120, 120R, 140 and 140R)
The Respondent has not made all payments as ordered under the <<Render Date of Order Being Modified>> Final Order and/or has not paid all retroactive support. Total past due support owed on this case, including retroactive support, is $<<Total Past Due Owed>> as of <<date>>.

Option 21 When proceeding determines paternity (the leading ‘,’ is needed in the order)

Option 22 When proceeding determines paternity and biological

Option 23

A. When CP is providing health insurance
   The Respondent’s share of the cost of health insurance provided for the child(ren) by the Petitioning parent/caregiver is $<<NCP Share of Health Insurance Expense When CP/CTR Provides>>, which is included in the Respondent’s share of the total child support need stated in paragraph 9.

B. When either parent is active duty or retired military
   The parents shall promptly enroll the child(ren) in the Defense Enrollment Eligibility Reporting System (DEERS). The parents shall cooperate with each other in doing so, which includes but is not limited to signing forms needed to enroll the child(ren) and providing any required documentation. If the child(ren) becomes ineligible for benefits under the military health care program, the parent who enrolls the child(ren) shall notify DOR within 30 days of the change in the child(ren)’s entitlement.

Option 25 (Include if user selects)

Additional Findings of Fact and Conclusions of Law: <<Free Form Text>>

Option 26:
A. [Default setting] the Respondent, <<NCPName>>, at the Respondent’s address of record

B. [If the Respondent is represented by an attorney]
   <<NCP Atty Name>>, attorney for Respondent, <<NCPName>>, at <<NCP Atty Address>>, 

Option 27
A. Respondent
Administrative Proposed and Final Orders Options List

B. Petitioning parent
C. Respondent and the Petitioning parent

Option 28

A. When paternity is already established

Any hearing will consider only issues related to child support. Neither DOR nor DOAH has authority in this proceeding to decide issues of divorce, alimony, time-sharing, or contested paternity. Only the circuit court may decide these issues.

B. When proceeding determines paternity

Any hearing will consider only issues related to paternity and/or child support. Neither we nor DOAH may decide issues of time-sharing or name change. Only the circuit court may decide these issues.

Option 29 When proceeding determines paternity establishes paternity and

Option 30 When proceeding determines paternity

If a Final Order is rendered, it will have the same effect as a judgment of paternity entered by the circuit court under chapter 742, Florida Statutes. You will be the legal father of the above named child(ren), and gain all the rights and responsibilities of a legal parent.

Option 31 (based on the office handling the case)

A. 1-305-530-2600 (if case is handled in Miami-Dade County)

B. 1-941-741-4039 (if case is handled in Manatee County)

C. 1-800-622-KIDS (5437) (if A. or B. Conditions are not met, [all other sites]

Option 32

A. mailed
B. faxed
C. hand-delivered

Option 33 (Use B if Respondent has an attorney)

A. <<CP Name>>
   <<CP Address>>
B. <<NCP Attorney Name>>
   <<NCP Attorney Address>>

Option 35 (Notice goes to both NCP and CP)
Administrative Proposed and Final Orders Options List

A. <<NCP Name>>
   <<NCP Address1>>
   <<NCP Address2>>

B. <<CP/CTR Name>>
   <<CP/CTR Address>>
   <<CP/CTR Address2>>

Option 36 Reason for order modification

A. the needs of the child(ren) and/or financial circumstances of one or both parents have changed.
B. the existing Final Order does not include support for <<Child(ren) Name(s)>>, born <<Child(ren) DOB(s)>>. <<Option 10>>
C. the existing Final Order includes support for <<Child(ren) Name(s)>>, born <<Child(ren) DOB(s)>>, and the child(ren) no longer reside with the Petitioning parent/caregiver.
D. <<Free Form Text>>

Option 37

Also, retroactive support in the amount of <<Net retro support owed>> is owed for <<child(ren) whose needs are being added>>.

Option 38
A. Health Insurance is to be provided by <<Option 27>>.
B. Neither parent is ordered to provide health insurance for the minor child(ren).

Option 39
A. The <<Option 27>> shall obtain and maintain health insurance for the child(ren) by enrolling them in group health insurance available through the <<Option 27>>'s employer, union, or other source. The <<Option 27>> shall send written proof of coverage to the <<CSE Local Office and Address>>. If there is any change in health insurance the <<Option 27>> must notify DOR within 30 days and send written proof of the change. <<Option 23>>
B. Neither parent is ordered to provide health insurance for the minor child(ren).

Option 40
A. an increase
B. a decrease

Option 41
Use when there is more than one child. If there is only one child the paragraph on the layout is sufficient. The paragraph on the layout is also the paragraph that contains the last child’s support information in multi child cases. Example 1: the option below would not appear when there is only one child in the case, the paragraph under section D is sufficient. Example 2: for multi child case with three kids, the option below would populate for kid 1 & 2, kid 3 would be covered by the paragraph on the layout under section D of the final order and proposed final order of the proposed order. The option below must repeat for each child in the case up to the last child.

Current support for <<oldest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

$$<<1st step down support amount>>$$ per month current support.

Current support for <<next oldest child’s name 1>> is scheduled to end on <<child’s estimated emancipation date – 1 day>>, or date of high school graduation according to the conditions above, at which time the Respondent shall pay:

$$<<2nd step down support amount>>$$ per month current support.
ATTACHMENT 5
December 8, 2015

MEMORANDUM

TO:      The Honorable Rick Scott, Governor
         Attention:  Monica Russell, Director of Cabinet Affairs
                      Kristin Olson, Deputy Director of Cabinet Affairs
         The Honorable Jeff Atwater, Chief Financial Officer
         Attention:  Robert Tornillo, Director of Cabinet Affairs
                      Erica Atalla, Senior Cabinet Aide
         The Honorable Pam Bondi, Attorney General
         Attention:  Kent Perez, Associate Deputy Attorney General
                      Rob Johnson, Director of Legislative and Cabinet Affairs
                      Erin Sumpter, Deputy Director of Cabinet Affairs
                      Andrew Fay, Deputy Director of Legislative Affairs
         The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
         Attention:  Brooke McKnight, Director of Cabinet Affairs
                      Jessica Field, Deputy Director of Cabinet Affairs

THRU:    Marshall Stranburg, Executive Director

FROM:    Debra Longman, Director of Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold a Public Hearing on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact:  No impact.
The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and
120.541, F.S.  The proposed rules will not likely have an adverse impact on small business, small
counties, or small cities, and they are not likely to have an increased regulatory cost in excess of
$200,000 within 1 year.  Additionally, the proposed rules are not likely to have an adverse impact or
increased regulatory costs in excess of $1,000,000 within 5 years.
What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the Florida Administrative Register for the following:

Rule 12-9.002(4), Certified Florida Property Appraiser and Certified Florida Tax Collector Program, F.A.C)

Why is the proposed rule amendment necessary?
The proposed amended rule is necessary to clarify the responsibilities of the admissions and certifications committees.

What does the proposed amendment to these rules do?
The proposed amended rule removes two provisions from the list of duties performed by the admissions and certifications committees to the Department’s Certification Program.

Were comments received from external parties?
Yes, a rule workshop was held June 24, 2015 and comments were received from interested parties.

Attached are copies of:
- Summaries of the proposed rule, which include:
  - Statements of facts and circumstances justifying the rules;
  - Federal comparison statements; and
  - Summaries of the workshops.
- Rule text
STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12-9, FLORIDA ADMINISTRATIVE CODE
CERTIFIED FLORIDA PROPERTY APPRAISER AND CERTIFIED FLORIDA TAX COLLECTOR PROGRAM
PROPOSED AMENDMENT TO RULE 12-9.002

SUMMARY OF PROPOSED RULE

Proposed amendment to Rule 12-9.002, F.A.C., (Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program) removes obsolete duties of the admissions and certification committees specified under Rule Chapter 12-9, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of adopting this proposed rule is to remove two provisions from the list of duties performed by the admissions and certification committees in the Department of Revenue’s Certification Program.

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 JUNE 24, 2015

A Notice of Rule Development for proposed new Rule 12-9.002 was published in the Florida Administrative Register on May 18, 2015. A rule development workshop was held on June 24, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the workshop. The major changes are to:

- Remove 12-9.002(4)(a), “To prescribe policy regarding applicant requirements”
- Remove 12-9.002(4)(c), “To perform other duties pertaining to the fair and equitable operation of these programs”
NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12-9.002 Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program.

PURPOSE AND EFFECT: The purpose of this rule is to remove obsolete duties of the admissions and certification committees specified under Rule Chapter 12-9, F.A.C. The effect of this rule is to clarify the responsibilities of the admissions and certification committees. This proposed rule is posted on the Department’s website at http://dor.myflorida.com/dor/property/legislation/rules/.

SUMMARY: The proposed amendments to Rule 12-9.002, F.A.C., (Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program) remove obsolete duties of the admissions and certification committees in the Department’s Certification Program.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Department has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of $200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Department. The Department has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied on and described herein: 1) no requirement for an SERC was triggered under Section 120.541(1),
F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.002(2), 213.06(1) FS.

LAW IMPLEMENTED: 145.10, 145.11, 195.002 FS.

A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:

DATE AND TIME: January 7, 2016, 10:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, Florida. The public can also participate in this hearing through our teleconference system using instructions that will be included with the agenda for this hearing. The agenda and supporting information for this public hearing will be posted on the Department’s Internet website at: http://dor.myflorida.com/dor/property/legislation/rules/.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans With Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).
THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32399-0129, telephone (850)617-8879, email blickr@dor.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:

12-9.002 Certified Florida Property Appraiser/Certified Florida Evaluator and Certified Florida Collector/Certified Florida Collector Assistant Program.

(1) through (3) No change.

(4) The duties of the committee shall be:

(a) To prescribe policy regarding applicant requirements;

(a)(b) To screen all applicants for certification; and

(b)(c) To recommend to the Department applicants who qualify for the professional designations; and

(d) To perform other duties pertaining to the fair and equitable operation of these programs.

Rulemaking Authority 195.002(2), 213.06(1) FS. Law Implemented 145.10, 145.11, 195.002, 213.05 FS. History–New 4-2-81, Formerly 12-9.02, Amended 4-11-89, 12-19-89, 12-30-97, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE IS: Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32399-0129, telephone (850)617-8879, email blickr@dor.state.fl.us

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE IS: Governor and Cabinet.
DATE PROPOSED RULE APPROVED BY THE AGENCY HEAD: [to be added when the Governor and Cabinet approve publication]

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: The first Notice of Rule Development for this proposed rule amendment was published in the March 30, 2015 edition of the Florida Administrative Register. A second Notice of Rule Development for this proposed rule amendment was published in the May 18, 2015 edition of the Florida Administrative Register.
ATTACHMENT 6
December 8, 2015

MEMORANDUM

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

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

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

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

THRU: Marshall Stranburg, Executive Director

FROM: Debra Longman, Director of Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold a Public Hearing on Proposed Rules

____________________________

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.
The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and
120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small
counties, or small cities, and they are not likely to have an increased regulatory cost in excess of
$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or
increased regulatory costs in excess of $1,000,000 within 5 years.

http://dor.myflorida.com/dor/
Florida Department of Revenue
Tallahassee, Florida 32399-0100
What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the Florida Administrative Register for the following proposed rules:

Why are the proposed rule amendments necessary?
Rule Chapter 12D-13, Tax Collectors Rules and Regulations, F.A.C.: The proposed new, amended, and repealed rules in this rule package are necessary to update Rule Chapter 12D-13, F.A.C., to reflect statutory changes made to Chapter 197, F.S., dealing with tax collectors’ rules and regulations and to incorporate revised forms.

Rule 12D-16.002, Index to Forms, F.A.C.: The proposed amendments to this rule and to the 15 revised forms in this package (and the two repealed forms) are necessary to support the proposed new, amended, and repealed rules in Rule Chapter 12D-13, F.A.C.

What do the proposed amendments to these rules do?
Rule Chapter 12D-13, Tax Collectors Rules and Regulations, F.A.C.: The proposed new, amended, and repealed rules in this rule package:

- Revise DOR’s Rule Chapter 12D-13, F.A.C., to reflect legislative changes made to Chapter 197, F.S.
- Repeal rules that are:
  - Redundant of statute.
  - No longer supported by statute.
  - Adequately addressed in statute.
- Modernize and streamline the procedures and forms property appraisers, tax collectors, and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments.
- Make the language easier to read.
Memorandum  
December 8, 2015  
Page 3

Rule 12D-16.002, Index to Forms, F.A.C.: The proposed amendments adopt changes to:

- DR-409: Certificate of Correction of Tax Roll.
- DR-453: Notice of Tax Lien for Exemptions and Assessment Limitations.
- DR-453B: Notice of Tax Lien for Assessment of Escaped Taxes.
- DR-506: Tax Deed.
- DR-506E: Escheatment Tax Deed.
- DR-509: Tax Certificate.
- DR-509D: Deferred Payment Tax Certificate.
- DR-512: Application for Tax Deed.
- DR-513: Certification of Tax Deed Application.
- DR-514: Notice of Sale of Tangible Personal Property for Delinquent Taxes.
- DR-517: Tax Collector’s Warrant.
- DR-518: Cut Out Request.
- DR-534: Application for Installment Payment of Property Taxes.

The proposed amendments repeal these two forms:

- DR-507C (R): List of Certificates Sold for Taxes.
- DR-517C (R): Warrant Register (Continuous).

Were comments received from external parties?

Rule Chapter 12D-13, Tax Collectors Rules and Regulations, F.A.C.:

Yes, rule development workshops were held May 28, 2015 and August 27, 2015. Interested parties and local officials participated in person and by teleconference. Numerous comments were received and multiple changes were made to incorporate various suggestions.

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

Yes, rule development workshops were held May 28, 2015 and August 27, 2015. Interested parties and local officials participated in person and by teleconference. Several comments were received and changes to the forms were made.

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.
- Rule text
- Incorporated materials
Proposed Rule 12D-13, F.A.C., (Tax Collectors Rules and Regulations) implements the following: The amendments to Rule 12D-13.001, F.A.C., (Definitions) revise or add definitions of words and phrases used in the administration and collection of property taxes and non-ad valorem assessments, including new terms and definitions for “designated collection office,” “express consent,” and “struck off to the county.” The amendments to Rule 12D-13.002, F.A.C., (When Taxes are Due; Notice of Publication; Discounts if Taxes are Paid Before Certain Times) incorporate statutory changes on how discounts apply to the payment of property taxes and non-ad valorem assessments, update how tax collectors determine if a payment is delinquent and change the title to When Taxes Are Due; Notice of Publication; Discount Payment Periods. The amendments also remove a suggested format for an advertisement that tax collectors used to notify taxpayers that the tax roll is open for collection. The amendments to Rule 12D-13.004, F.A.C., (Interest on Delinquent Taxes) clarify how interest will be calculated on unpaid property taxes and non-ad valorem assessments. The amendments to Rule 12D-13.005, F.A.C., (Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review) implement statutory changes the Legislature enacted in Section 197.162, F.S., regarding how discounts and
interest apply to property taxes and non-ad valorem assessments that a local value adjustment board reviews. New Rule 12D-13.0055 (Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales) combines existing provisions on distribution of proceeds from other rules in this rule chapter and describes how proceeds from property taxes and non-ad valorem assessments should be distributed to the appropriate local governments that imposed the taxes and assessments. The amendments to Rule 12D-13.006, F.A.C., (Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections) clarify the procedures that property appraisers and tax collectors use to correct errors on the property tax rolls. The amendments to Rule 12D-13.007, F.A.C., (Splits and Cutouts, Time for Requesting and Procedure) remove references to the term “split,” incorporate by reference the form the property owner uses to separate the property into multiple parcels, clarify how to handle a request for a cut out if a tax certificate will be sold on the original parcel and change the title to Cutouts, Time for Requesting and Procedure. The amendments to Rule 12D-13.008, F.A.C., (Errors and Insolvencies List) incorporate statutory changes to Section 197.492, F.S., regarding the report on discounts, errors, double assessments, and insolvencies that tax collectors must annually produce and submit to their county commission and change the title to Discounts, Errors, Double Assessments, and Insolvencies Report. The amendments to Rule 12D-13.009, F.A.C., (Refunds) restructure provisions regarding the process taxpayers use to request a refund of property taxes and non-ad valorem assessments, incorporate the increase in the threshold for refund claims to be sent to the Department from $400 to $2,500, allows the tax collector to notify a refund applicant electronically that his or her claim was denied, and make the refund provisions easier to understand. The repeal of Rule 12D-13.010, F.A.C., (Destruction
of Twenty-Year-Old Tax Receipts) eliminates obsolete procedures regarding the destruction of old tax receipts. The repeal of Rule 12D-13.011, F.A.C., (Liens of Taxes) eliminates provisions that are adequately explained in the applicable statutes (Sections 192.053, 193.092, 197.122, and 197.332, F.S.). The amendments to Rule 12D-13.012, F.A.C., (Payment of Taxes Before Platting) clarify the requirement that a property appraiser must ask the tax collector if there are any unpaid taxes on a property before agreeing to accept a request from the property owner to file a plat or subdivide the property. The amendments to Rule 12D-13.013, F.A.C., (Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants) explain the procedures a taxpayer can use to contest a tax assessment in court. The amendments to Rule 12D-13.014, F.A.C., (Penalties or Interest, Collection on Roll) restructure the rule to make it easier for tax collectors to understand. The amendments to Rule 12D-13.015, F.A.C., (Printing and Posting of Tax Roll by Data Processing Methods, Delivery of Tax Roll to Tax Collector and Clerk of Court, Destruction of Tax Rolls, and Microfilm or Microfiching of Tax Rolls) specify that the property appraiser must certify the tax roll to all appropriate local officials and taxing authorities, provide that the certified roll can be in electronic format, authorize the clerk to destroy all copies of the tax roll he or she receives after delivery of the final roll and changing the title to Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and destruction of Tax Rolls. The amendments to Rule 12D-13.016, F.A.C., (Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account) revise the rule to conform it to the provisions of Section 196.295, F.S., and to make it easier to understand. The amendments to Rule 12D-13.019, F.A.C., (Collection of Interest or Penalties on Back Assessments) emphasize that the tax collector must follow the statutory provisions in Section 193.092, F.S., that apply to this collection activity. The repeal of Rules 12D-13.020, F.A.C., (Dishonored Checks Received for
Payment of Taxes and Tax Certificates, Procedure) and 12D-13.021, F.A.C., (Computerized Mass Payment of Real Estate Taxes) eliminates rule provisions that are redundant of statutory provisions in Sections 197.432 and 197.4325, F.S. The revisions to Rule 12D-13.022, F.A.C., (Installment of Taxes: Form of Notice and Application for Alternative Payment of Property Taxes and Form of Notice to be Advertised) combine into this rule the existing rule provisions for administering the installment method of paying property taxes and non-ad valorem assessments (including procedures for applying for the installment payment method, for making the required periodic payments, and for handling the transfer of part or all of the property on which the installment payment method was approved), instead of having the provisions in five separate rules as discussed below. The title is also being changed to Installment Taxes; Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of installment Plan. The repeal of Rules 12D-13.023, F.A.C., (Installment Taxes: Distribution of Taxes and Interest, Schedule); 12D-13.024, F.A.C., (Installment Taxes: Tax Collector to Mail Applications); 12D-13.025, F.A.C., (Installment Taxes: Who May File an Application; Minimum Tax Bill); 12D-13.026, F.A.C., (Installment Taxes: Preparation and Mailing of Tax Notices); and 12D-13.027, F.A.C., (Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan) supports the shift of all these administrative provisions into revised Rule 12D-13.022, F.A.C. The creation of Rules 12D-13.0283 (Property Tax Deferral — Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred), 12D-13.0285 (Property Tax Deferral — Procedures for Reporting the Current Value of All Outstanding Liens), and 12D-13.0287 (Property Tax Deferral — Appeal of Denied Tax Deferral and Imposed Penalties) and the amendments to Rules 12D-13.029, F.A.C., (Homestead Tax Deferral — Sale of Deferred Payment
Tax Certificates; Collection of Delinquent Undeferred and Delinquent Deferred Taxes) and 12D-13.030, F.A.C., (Homestead Tax Deferral – Adjustment of Current Year’s Income) combine the provisions of eight existing rules on the deferred payment of property taxes and non-ad valorem assessments into these five rules. The repeal of Rules 12D-13.028, F.A.C., (Homestead Tax Deferral – Definitions); 12D-13.031, F.A.C., (Homestead Tax Deferral – Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage); 12D-13.032, F.A.C., (Homestead Tax Deferral – Payment of Tax); 12D-13.033, F.A.C., (Homestead Tax Deferral – Notification to Tax Deferral Recipients); 12D-13.034, F.A.C., (Homestead Tax Deferral – Proof of Insurance); 12D-13.035, F.A.C., (Homestead Tax Deferral – Property Appraiser to Notify Tax Collector of Denial of Homestead Application); and 12D-13.0355, F.A.C., (Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants) supports the shift of the administrative provisions from these existing rules into new and revised Rules 12D-13.0283, 12D-13.0285, 12D-13.0287, 12D-13.029, and 12D-13.030, F.A.C. The amendments to Rule 12D-13.036, F.A.C., (Advertisement of Property with Delinquent Taxes) clarify the procedures tax collectors use to advertise property with delinquent taxes and provide an example of how to handle lots owned by the same taxpayer in a subdivision. The amendments to Rule 12D-13.037, F.A.C., (Collection of Taxes by Mail; Minimum Tax Bill; Collection Prior to Certified Roll) revise the rule by citing specific procedures for collecting tax based on various events and title change to Collection of Taxes before Certified Roll. The amendments to Rule 12D-13.038, F.A.C., (Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments; Informational Notice; Instructions for Preparation and Mailing) eliminate provisions which are already covered in statute (Sections 197.254, 197.322, 197.344, and 197.3635, F.S.), enable tax collectors to use alternative methods to send this notice to taxpayers, and change the title to
Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments. The repeal of Rule 12D-13.039, F.A.C., (Tax Certificate Notice) eliminates provisions that are redundant of provisions in Section 197.322, F.S. The amendments to Rule 12D-13.040, F.A.C., (Notice to Mortgagee of Real and Personal Property Taxes) eliminate provisions in the current rule that are covered in statute (Section 197.344, F.S.). The repeal of Rule 12D-13.041, F.A.C., (Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights) eliminates provisions that are redundant of provisions in Section 197.343, F.S., and moves an existing provision to new Rule 12D-13.0625). The amendments to Rule 12D-13.042, F.A.C., (Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors; Attachment of Personal Property in Case of Removal) remove provisions that are covered in statute (Section 197.413, F.S.), clarify the collection costs that local officials may recover through the imposition of fees, and simplify the procedures tax collectors can use for filing a petition with the court to authorize collection of these delinquent taxes. The amendments to Rule 12D-13.044, F.A.C., (Sale of Personal Property After Seizure) clarify the statutory provisions (Section 197.417, F.S.) that apply to the sale of seized personal property for unpaid taxes, authorize the sale to be advertised and conducted electronically, remove a requirement that the buyer pay immediately, and describe the procedures to be applied when proceeds during a sale are enough to cover the unpaid taxes and costs. The amendments to Rule 12D-13.045, F.A.C., (Sale of Tax Certificates for Unpaid Taxes) eliminate many of the provisions in the current rule because the revised statute (Section 197.432, F.S.) specifically addresses the issues, provide that a tax certificate sale doesn’t end until all certificates are either sold or assigned to the county, and clarify how tax collectors will handle the sale of tax certificates for property that has been back assessed. The amendments to Rules 12D-13.0455, F.A.C., (Electronic Issuance of Tax Certificates) and 12D-13.046, F.A.C., (Taxation of
Governmental Property Under Lease to Non-Governmental Lessee) simplify the provisions of these rules. The amendments to Rule 12D-13.047, F.A.C., (Collector Not to Sell Certificates on Certain Homestead Land) require the tax collector to ensure that a tax certificate is not sold on a property for any specific year in which the property had a homestead exemption and authorize a county to sell tax certificates that have been issued to it if the property no longer has a homestead exemption and change the title to Tax Certificates on Certain Homestead Property. The repeal of Rule 12D-13.048, F.A.C., (Interest Rate on Tax Certificates) eliminates rule provisions that are obsolete or that another rule addresses. The amendments to Rule 12D-13.050, F.A.C., (Validity of Tax Certificates Sold on “Improvements Only” on Real Property Tax Rolls) simplify the language in the rule and remove a specific statement that a more general provision of the rule already covers. The repeal of Rules 12D-13.051, F.A.C., (General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates); 12D-13.052, F.A.C., (Redemption or Purchase of Tax Certificates Belonging to the County); 12D-13.053, F.A.C., (Redemption of Tax Certificates Sold to Purchaser Other than County); and 12D-13.054, F.A.C., (Transfer of Tax Certificates Sold to Purchaser Other than County) eliminates rule provisions that are redundant of language in Sections 197.462, 197.472, and 197.4725, F.S. The amendments to Rule 12D-13.055, F.A.C., (Redemption of Property after Tax Deed Application) clarify the procedures to follow when anyone redeems property after the tax collector has processed a tax certificate holder’s application and change the title to Redemption of Property After the Clerk Receives the Tax Collector’s Certification. The amendments to Rule 12D-13.056, F.A.C., (List of Certificates Sold for Taxes) remove obsolete terms and conform the rule to changes the Legislature enacted in Chapter 2011-151, Laws of Florida and change the title to Record of Tax Certificates Sold. The amendments to Rule 12D-13.057, F.A.C., (Cancellation of Void Tax Certificates and Tax Deeds;
Procedure; Return of Payments) remove most of the language in the rule because Section 197.443, F.S., addresses the provisions. The remaining provision in this rule discusses the form tax collectors must use to document the cancellation of a void tax certificate or tax deed. The repeal of Rules 12D-13.058, F.A.C., (Cancellation of Tax Certificates, Suit by Holder) and 12D-13.059, F.A.C., (Statute of Limitations on Tax Certificates and Tax Warrants) eliminates provisions that Sections 95.091, 197.416, 197.444, and 197.482, F.S., address. The amendments to Rule 12D-13.060, F.A.C., (Application for Obtaining Tax Deed by Certificate Holder; Fees) remove statements that the statutes address, require the tax collector to give the county written notice each year about the tax certificates the county holds for which a tax deed application may be filed, clarify when a tax deed application will be incomplete, and incorporate the provision of Chapter 2014-211, Laws of Florida, that requires a clerk to attempt to hold only one tax deed resale. The amendments to Rule 12D-13.061, F.A.C., (Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications; Fees) remove most of the provisions in the current rule because Section 197.502, F.S., addresses them and remove the term “Fees” from the title. The amendments also explain that a contract provider may provide the ownership and encumbrance report to the tax collector in either paper or electronic form. The amendments to Rule 12D-13.062, F.A.C., (Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale) remove provisions that Section 197.512, F.S., addresses, simplify the suggested format for the required notice, and provide how the clerk should handle a notice’s return as “undeliverable” when the clerk issued the notice to inform the property owner that a tax deed sale is about to occur. The creation of Rule 12D-13.0625, F.A.C., (Priority for Fee Owners of Subsurface Rights) is based on the transfer of the provisions of existing subsection (2) of current Rule 12D-13.041, to this new rule, because the provisions of subsection (2) should be in
close proximity to the rules on tax deed sales. The amendments to Rule 12D-13.063, F.A.C., (Sale at Public Auction) remove provisions in the current rule that Section 197.542, F.S., addresses, clarify how the opening bid for each property will be calculated, prohibit consolidated sales and change the title to Tax Deed Sale at Public Auction. The repeal of Rule 12D-13.064, F.A.C., (Lands Available for Taxes) eliminates provisions that subsection (7) of Section 197.502, F.S., addresses. The amendments to Rule 12D-13.065, F.A.C., (Disbursement of Sale Proceeds) clarify how the clerk must handle proceeds from a tax deed sale that exceed the amounts required to redeem all tax certificates and to recover all costs of the sale. The amendments to Rule 12D-13.066, F.A.C., (Procedure, Tax Deed Corrections and Cancellations) remove provisions that Section 197.602, F.S., addresses and simplify the remaining provisions. The repeal of Rule 12D-13.067, F.A.C., (Tax Collector’s Certification, Murphy Act Lands) removes obsolete requirements.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of adopting these proposed new, amended, and repealed rules is to 1) revise DOR’s rule chapter 12D-13, F.A.C., to reflect changes the Legislature adopted in Chapter 2007-339, Laws of Florida (section 7); Chapter 2008-194, Laws of Florida (section 3); Chapter 2009-204, Laws of Florida (section 13); Chapter 2011-107, Laws of Florida (sections 2 and 3); Chapter 2011-151, Laws of Florida (all sections); Chapter 2011-181, Laws of Florida (section 3); Chapter 2012-57, Laws of Florida (section 3); Chapter 2012-193, Laws of Florida (sections 8, 9, and 10); Chapter 2013-148, Laws of Florida (section 1); Chapter 2013-246, Laws of Florida (section 2); and Chapter 2014-211, Laws of Florida (sections 4, 5, 6, 7, and 8); 2) repeal rules that are redundant of statute, are no longer supported by statute, or are adequately addressed in statute; 3) modernize and streamline the procedures and forms property appraisers, tax collectors
and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments; and 4) clarify existing language. The effect of these proposed new, amended, and repealed rules is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated efficient procedures for paying and collecting property taxes and non-ad valorem assessments.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD MAY 28, 2015

A Notice of Rule Development for proposed amendments to Rule Chapter 12D-13 was published in the Florida Administrative Register on May 4, 2015. A rule development workshop was held on May 28, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the workshop. The major changes were to:

- Add clarity to definitions and additional statute cites.
- Add language and terms as requested.
- Include suggestions on Notice of Application for Tax Deed in Rule 12D-13.062.
- Add statute references in Rule 12D-13.066.
SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD AUGUST 27, 2015

A Notice of Rule Development for proposed amendments to Rule Chapter 12D-13 was published in the Florida Administrative Register on August 11, 2015. A rule development workshop was held on August 27, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the workshop. The major changes were to:

- Provide additional changes to the definitions based on public comments.
- Make changes to the process of correcting errors in Rule 12D-13.006.
- Change the title in Rule 12D-13.0283 and clarify the deferral process.
- Remove a sentence in 12D-13.040 requiring a returned notice.
NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-13.001 Definitions.
12D-13.002 When Taxes Are Due; Notice of Publication; Discount Payment Periods.
12D-13.004 Interest on Delinquent Taxes.
12D-13.005 Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review.
12D-13.0055 Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales.
12D-13.006 Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections.
12D-13.009 Refunds.
12D-13.012 Payment of Taxes Before Platting.
12D-13.013 Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants.
12D-13.014 Penalties or Interest, Collection on Roll.
12D-13.015 Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and Destruction of Tax Rolls.

12D-13.019 Collection of Interest or Penalties on Back Assessments.

12D-13.020 Dishonored Checks Received for Payment of Taxes and Tax Certificates, Procedure.

12D-13.021 Computerized Mass Payment of Real Estate Taxes.


12D-13.0283 Property Tax Deferral – Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred.

12D-13.0285 Property Tax Deferral – Procedures for Reporting the Current Value of All Outstanding Liens.


12D-13.030 Homestead Tax Deferral – Adjustment of Current Year’s Income.
12D-13.031 Homestead Tax Deferral – Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage.
12D-13.032 Homestead Tax Deferral – Payment of Tax.
12D-13.0355 Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants.
12D-13.037 Collection of Taxes Before Certified Roll.
12D-13.044 Sale of Personal Property After Seizure.
12D-13.0455 Electronic Issuance of Tax Certificates.
12D-13.046 Taxation of Governmental Property Under Lease to Non-Governmental Lessee.
12D-13.047 Tax Certificates on Certain Homestead Property.
12D-13.048 Interest Rate on Tax Certificates.
12D-13.050 Validity of Tax Certificates Sold on “Improvements Only” on Real Property Tax Rolls.

12D-13.051 General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates.

12D-13.052 Redemption or Purchase of Tax Certificates Belonging to the County.

12D-13.053 Redemption of Tax Certificates Sold to Purchaser Other Than County.

12D-13.054 Transfer of Tax Certificates Sold to Purchaser Other Than County.

12D-13.055 Redemption of Property After the Clerk Receives the Tax Collector’s Certification.

12D-13.056 Record of Tax Certificates Sold.

12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure.

12D-13.058 Cancellation of Tax Certificates, Suit by Holder.

12D-13.059 Statute of Limitations on Tax Certificates and Tax Warrants.

12D-13.060 Application for Obtaining Tax Deed by Certificate Holder; Fees.


12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.


12D-13.065 Disbursement of Sale Proceeds.


12D-13.067 Tax Collector’s Certification, Murphy Act Lands.
PURPOSE AND EFFECT: The purpose of adopting these proposed new, amended, and repealed rules is to 1) revise DOR’s rule chapter 12D-13, F.A.C., to implement changes the Legislature adopted in Chapter 2007-339, Laws of Florida (section 7); Chapter 2008-194, Laws of Florida (section 3); Chapter 2009-204, Laws of Florida (section 13); Chapter 2011-107, Laws of Florida (sections 2 and 3); Chapter 2011-151, Laws of Florida (all sections); Chapter 2011-181, Laws of Florida (section 3); Chapter 2012-57, Laws of Florida (section 3); Chapter 2012-193, Laws of Florida (sections 8, 9, and 10); Chapter 2013-148, Laws of Florida (section 1); Chapter 2013-246, Laws of Florida (section 2); and Chapter 2014-211, Laws of Florida (sections 4, 5, 6, 7, and 8); 2) repeal rules that are redundant of statute, are no longer supported by statute, or are adequately addressed in statute; 3) modernize and streamline the procedures and forms property appraisers, tax collectors and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments; and 4) clarify existing language.

The effect of these proposed new, amended, and repealed rules is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated, more efficient procedures for paying and collecting property taxes and non-ad valorem assessments. This proposed Rule Chapter and proposed draft forms are posted on the Department’s website at


SUMMARY: Proposed Rule 12D-13, F.A.C., (Tax Collectors Rules and Regulations) implements the following: The amendments to Rule 12D-13.001, F.A.C., (Definitions) revise or add definitions of words and phrases used in the administration and collection of property taxes and non-ad valorem assessments, including new terms and definitions for “designated collection office,” “express consent,” and “struck off to the county.” The amendments to Rule 12D-13.002, F.A.C., (When Taxes are Due; Notice of Publication; Discount Payment Periods) incorporate
statutory changes on how discounts apply to the payment of property taxes and non-ad valorem assessments and how tax collectors determine if a payment is delinquent. The amendments also remove a suggested format for an advertisement that tax collectors used to notify taxpayers that the tax roll is open for collection. The amendments to Rule 12D-13.004, F.A.C., (Interest on Delinquent Taxes) clarify how interest will be calculated on unpaid property taxes and non-ad valorem assessments. The amendments to Rule 12D-13.005, F.A.C., (Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review) implement statutory changes the Legislature enacted in Section 197.162, F.S., regarding how discounts and interest apply to property taxes and non-ad valorem assessments that a local value adjustment board reviews. New Rule 12D-13.0055 (Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales) combines existing provisions on distribution of proceeds from other rules in this rule chapter and describes how proceeds from property taxes and non-ad valorem assessments should be distributed to the appropriate local governments that imposed the taxes and assessments. The amendments to Rule 12D-13.006, F.A.C., (Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections) clarify the procedures that property appraisers and tax collectors use to correct errors on the property tax rolls. The amendments to Rule 12D-13.007, F.A.C., (Cutouts, Time for Requesting and Procedure) remove references to the term “split,” incorporate by reference the form the property owner uses to separate the property into multiple parcels, and clarify how to handle a request for a cut out if a tax certificate will be sold on the original parcel. The amendments to Rule 12D-13.008, F.A.C., (Discounts, Errors, Double Assessments, and Insolvencies Report) incorporate statutory changes to Section 197.492, F.S., regarding the report
on discounts, errors, double assessments, and insolvencies that tax collectors must annually produce and submit to their county commission. The amendments to Rule 12D-13.009, F.A.C., (Refunds) restructure provisions regarding the process taxpayers use to request a refund of property taxes and non-ad valorem assessments, incorporate the increase in the threshold for refund claims to be sent to the Department from $400 to $2,500, allows the tax collector to notify a refund applicant electronically that his or her claim was denied, and make the refund provisions easier to understand. The repeal of Rule 12D-13.010, F.A.C., (Destruction of Twenty-Year-Old Tax Receipts) eliminates obsolete procedures regarding the destruction of old tax receipts. The repeal of Rule 12D-13.011, F.A.C., (Lien of Taxes) eliminates provisions that are adequately explained in the applicable statutes (Sections 192.053, 193.092, 197.122, and 197.332, F.S.). The amendments to Rule 12D-13.012, F.A.C., (Payment of Taxes Before Platting) clarify the requirement that a property appraiser must ask the tax collector if there are any unpaid taxes on a property before agreeing to accept a request from the property owner to file a plat or subdivide the property. The amendments to Rule 12D-13.013, F.A.C., (Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants) explain the procedures a taxpayer can use to contest a tax assessment in court. The amendments to Rule 12D-13.014, F.A.C., (Penalties or Interest, Collection on Roll) restructure the rule to make it easier for tax collectors to understand. The amendments to Rule 12D-13.015, F.A.C., (Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and Destruction of Tax Rolls) specify that the property appraiser must certify the tax roll to all appropriate local officials and taxing authorities, provide that the certified roll can be in electronic format, and authorize the clerk to destroy all copies of the tax roll he or she receives after delivery of the final roll. The amendments to Rule 12D-13.016, F.A.C., (Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow
Account) revise the rule to conform it to the provisions of Section 196.295, F.S., and to make it easier to understand. The amendments to Rule 12D-13.019, F.A.C., (Collection of Interest or Penalties on Back Assessments) emphasize that the tax collector must follow the statutory provisions in Section 193.092, F.S., that apply to this collection activity. The repeal of Rules 12D-13.020, F.A.C., (Dishonored Checks Received for Payment of Taxes and Tax Certificates, Procedure) and 12D-13.021, F.A.C., (Computerized Mass Payment of Real Estate Taxes) eliminates rule provisions that are redundant of statutory provisions in Sections 197.432 and 197.4325, F.S. The revisions to Rule 12D-13.022, F.A.C., (Installment Taxes; Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan) combine into this rule the existing rule provisions for administering the installment method of paying property taxes and non-ad valorem assessments (including procedures for applying for the installment payment method, for making the required periodic payments, and for handling the transfer of part or all of the property on which the installment payment method was approved), instead of having the provisions in five separate rules as discussed below. The repeal of Rules 12D-13.023, F.A.C., (Installment Taxes: Distribution of Taxes and Interest, Schedule); 12D-13.024, F.A.C., (Installment Taxes: Tax Collector to Mail Applications); 12D-13.025, F.A.C., (Installment Taxes: Who May File an Application; Minimum Tax Bill); 12D-13.026, F.A.C., (Installment Taxes: Preparation and Mailing of Tax Notices); and 12D-13.027, F.A.C., (Installment Taxes: Filing of Applications, Payment Schedules, Delinquencies, Termination of Installment Plan) supports the shift of all these administrative provisions into revised Rule 12D-13.022, F.A.C. The creation of Rules 12D-13.0283 (Property Tax Deferral – Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred), 12D-13.0285 (Property
197.3635, F.S.) and enable tax collectors to use alternative methods to send this notice to taxpayers. The repeal of Rule 12D-13.039, F.A.C., (Tax Certificate Notice) eliminates provisions that are redundant of provisions in Section 197.322, F.S. The amendments to Rule 12D-13.040, F.A.C., (Notice to Mortgagee of Real and Personal Property Taxes) eliminate provisions in the current rule that are covered in statute (Section 197.344, F.S.). The repeal of Rule 12D-13.041, F.A.C., (Notice of Delinquent Real Property Taxes to Owners of Subsurface Rights) eliminates provisions that are redundant of provisions in Section 197.343, F.S., and moves an existing provision to new Rule 12D-13.0625. The amendments to Rule 12D-13.042, F.A.C., (Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors; Attachment of Personal Property in Case of Removal) remove provisions that are covered in statute (Section 197.413, F.S.), clarify the collection costs that local officials may recover through the imposition of fees, and simplify the procedures tax collectors can use for filing a petition with the court to authorize collection of these delinquent taxes. The amendments to Rule 12D-13.044, F.A.C., (Sale of Personal Property After Seizure) clarify the statutory provisions (Section 197.417, F.S.) that apply to the sale of seized personal property for unpaid taxes, authorize the sale to be advertised and conducted electronically, remove a requirement that the buyer pay immediately, and describe the procedures to be applied when proceeds during a sale are enough to cover the unpaid taxes and costs. The amendments to Rule 12D-13.045, F.A.C., (Sale of Tax Certificates for Unpaid Taxes) eliminate many of the provisions in the current rule because the revised statute (Section 197.432, F.S.) specifically addresses the issues, provide that a tax certificate sale doesn’t end until all certificates are either sold or assigned to the county, and clarify how tax collectors will handle the sale of tax certificates for property that has been back assessed. The amendments to Rules 12D-13.0455, F.A.C., (Electronic Issuance of Tax Certificates) and 12D-13.046, F.A.C.,
(Taxation of Governmental Property Under Lease to Non-Governmental Lessee) simplify the provisions of these rules. The amendments to Rule 12D-13.047, F.A.C., (Tax Certificates on Certain Homestead Property) require the tax collector to ensure that a tax certificate is not sold on a property for any specific year in which the property had a homestead exemption and authorize a county to sell tax certificates that have been issued to it if the property no longer has a homestead exemption. The repeal of Rule 12D-13.048, F.A.C., (Interest Rate on Tax Certificates) eliminates rule provisions that are obsolete or that another rule addresses. The amendments to Rule 12D-13.050, F.A.C., (Validity of Tax Certificates Sold on “Improvements Only” on Real Property Tax Rolls) simplify the language in the rule and remove a specific statement that a more general provision of the rule already covers. The repeal of Rules 12D-13.051, F.A.C., (General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates); 12D-13.052, F.A.C., (Redemption or Purchase of Tax Certificates Belonging to the County); 12D-13.053, F.A.C., (Redemption of Tax Certificates Sold to Purchaser Other than County); and 12D-13.054, F.A.C., (Transfer of Tax Certificates Sold to Purchaser Other than County) eliminates rule provisions that are redundant of language in Sections 197.462, 197.472, and 197.4725, F.S. The amendments to Rule 12D-13.055, F.A.C., (Redemption of Property After the Clerk Receives the Tax Collector’s Certification) clarify the procedures to follow when anyone redeems property after the tax collector has processed a tax certificate holder’s application. The amendments to Rule 12D-13.056, F.A.C., (Record of Tax Certificates Sold) remove obsolete terms and conform the rule to changes the Legislature enacted in Chapter 2011-151, Laws of Florida. The amendments to Rule 12D-13.057, F.A.C., (Cancellation of Void Tax Certificates and Tax Deeds; Procedure; Return of Payments) remove most of the language in the rule because Section 197.443, F.S., addresses the provisions. The remaining provision in this rule
discusses the form tax collectors must use to document the cancellation of a void tax certificate or tax deed. The repeal of Rules 12D-13.058, F.A.C., (Cancellation of Tax Certificates, Suit by Holder) and 12D-13.059, F.A.C., (Statute of Limitations on Tax Certificates and Tax Warrants) eliminates provisions that Sections 95.091, 197.416, 197.444, and 197.482, F.S., address. The amendments to Rule 12D-13.060, F.A.C., (Application for Obtaining Tax Deed by Certificate Holder; Fees) remove statements that the statutes address, require the tax collector to give the county written notice each year about the tax certificates the county holds for which a tax deed application may be filed, clarify when a tax deed application will be incomplete, and incorporate the provision of Chapter 2014-211, Laws of Florida, that requires a clerk to attempt to hold only one tax deed resale. The amendments to Rule 12D-13.061, F.A.C., (Minimum Standards for Ownership and Encumbrance Reports Made in Connection with Tax Deed Applications) remove most of the provisions in the current rule because Section 197.502, F.S., addresses them. The amendments also explain that a contract provider may provide the ownership and encumbrance report to the tax collector in either paper or electronic form. The amendments to Rule 12D-13.062, F.A.C., (Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale) remove provisions that Section 197.512, F.S., addresses, simplify the suggested format for the required notice, and provide how the clerk should handle a notice’s return as “undeliverable” when the clerk issued the notice to inform the property owner that a tax deed sale is about to occur. The creation of Rule 12D-13.0625, F.A.C., (Priority for Fee Owners of Subsurface Rights) is based on the transfer of the provisions of existing subsection (2) of current Rule 12D-13.041, to this new rule, because the provisions of subsection (2) should be in close proximity to the rules on tax deed sales. The amendments to Rule 12D-13.063, F.A.C., (Tax Deed Sale at Public Auction) remove provisions in the current rule that Section 197.542, F.S., addresses,
clarify how the opening bid for each property will be calculated, and prohibit consolidated sales. The repeal of Rule 12D-13.064, F.A.C., (Lands Available for Taxes) eliminates provisions that subsection (7) of Section 197.502, F.S., addresses. The amendments to Rule 12D-13.065, F.A.C., (Disbursement of Sale Proceeds) clarify how the clerk must handle proceeds from a tax deed sale that exceed the amounts required to redeem all tax certificates and to recover all costs of the sale. The amendments to Rule 12D-13.066, F.A.C., (Procedure, Tax Deed Corrections and Cancellations) remove provisions that Section 197.602, F.S., addresses and simplify the remaining provisions. The repeal of Rule 12D-13.067, F.A.C., (Tax Collector’s Certification, Murphy Act Lands) removes obsolete requirements.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Department has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of $200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Department. The Department has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for an SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.
RULEMAKING AUTHORITY: 193.1145(9), 194.034(1), 195.022, 195.027(1), 197.3635, 213.06(1) FS.


A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:

DATE AND TIME: [to be added when the Governor and Cabinet approve publication]

PLACE:

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Robert Blick at (850)617-8879. Persons with hearing or speech impairments may contact the Department using
the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (850)617-8879, emailblickr@dor.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:
Rule Chapter 12D-13, F.A.C.

Substantial rewording of Rule 12D-13.001 follows. See Florida Administrative Code for present text.

12D-13.001 Definitions.

As used in this chapter, these definitions apply, unless the context clearly requires otherwise:

(1) “Calculated monthly” means monthly interest accrues as of the first day of the month, calculated by dividing the annual rate by twelve. For example, if the rate of interest is 18 percent per year, and a tax certificate is purchased on June 15, a full one and one-half percent is earned by the purchaser on July 1.

(2) “Clerk” means the Clerk of the Circuit Court.

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

(4) “Designated collection office” means any tax collector office location at which payments are accepted for property taxes.

(5) “Designated system” means an electronic payment system, provided by the tax collector or a vendor authorized by the tax collector, which allows payments to be made via the Internet.

(6) “Electronic means” includes any one or more methods of transmitting funds, information, or data: electronic data interchange, electronic funds transfer, telephone, Internet, or any other technology designated by a tax collector.

(7) “Express consent” means an affirmative action (written documentation or attestation by electronic signature) taken by or on behalf of a taxpayer to indicate agreement to receive bills or notices by electronic means (eBills and eNotices). After a taxpayer establishes “express consent,” the consent is valid until the taxpayer requests that eNotices or eBills be discontinued.

(8) “Payment” is any form of remittance required by the tax collector or clerk.

(9) “Struck off to the county” means that the tax collector issued an unsold tax certificate to
the county commission.

(10) A “tax certificate” as defined in paragraph 197.102(1)(f), F.S., represents unpaid delinquent real property taxes, non-ad valorem assessments, including special assessments, interest, and related costs and charges, issued against a specific parcel of real property.

(11) “Tax notice” as defined in paragraph 197.102(1)(g), F.S., is the paper or electronic tax bill sent to taxpayers for payment of any taxes or special assessments or for the payment of ad valorem taxes and non-ad valorem assessments collected according to Chapter 197, F.S.

(12) “Tax receipt” as defined in paragraph 197.102(1)(h), F.S., is the paid tax notice.

(13) “Taxes” are the total of ad valorem taxes and non-ad valorem assessments, including special assessments.


12D-13.002 When Taxes Are Due; Notice of Publication; Discount Payment Periods

Discounts if Taxes Are Paid Before Certain Times.

(1) Taxes are due and payable November 1, of the year they are assessed, or as soon after November 1, thereafter as the tax collector receives the certified tax rolls. Taxes are delinquent on April 1, of the year following the year of assessment, or after 60 days have expired from the date the original tax notice is sent mailing of the original tax notice, whichever is later.

(a) The date of tax payment, the applicable discount if any, and whether the taxes were paid before the delinquency date is determined by:

1. The postmark for mailed tax payments;
2. The date the tax payment is submitted to the tax collector’s designated system for electronic payments. If the tax collector receives the payment of taxes by mail, he or she shall use the postmark to determine the date of payment, the applicable discount if any, and if the taxes were paid before the delinquency date.

(b) Tax payments Payments received after the date of delinquency but postmarked or electronically submitted to the tax collector’s designated system before the date of delinquency are not delinquent.

(c) When However, where the postmark or electronic submission date indicates that taxes are delinquent, then the date payment is received in the tax collector’s office must use shall be the date the tax of payment is received to determine if the tax payment was received before prior to the tax certificate sale date and to determine penalties, advertising, and other costs.

(2) The tax collector must shall not accept partial tax payments payment or installment payments of taxes other than those authorized by statutes and these rules.

(3) The tax collector is required to collect the total amount due, Where the total amount due including but not limited to, real and personal property taxes, non-ad valorem assessments, interest, penalties, fees, and advertising and other costs, even when the total amount due exceeds the amount listed on the tax notice, the tax collector shall be required to collect the total amount due.

(4)(a) Generally, tax payments made before delinquency All taxes assessed on the county tax rolls, are entitled to a discount for early payment at these the following rates:

1. (a) Four percent in the month of November;

2. (b) Three percent in the month of December;
3. (c) Two percent in the month of January;
4. (d) One percent in the month of February; and
5. (e) Zero percent Taxes are payable without discount in March.

(b)(f) Discounts must shall be allowed on tax payments for:

1. The current year; and,
2. Back taxes and non-ad valorem the payment of back assessments as provided in Section 193.092, F.S. on real and personal property taxes as well as taxes for the current year.

(c)(g) If For purposes of this rule section, when a discount period ends on a Saturday, Sunday or legal holiday, the discount period, including the zero discount period, is shall be extended through to the next working day for tax payments if payment is delivered to a tax collector’s designated collection office of the tax collector. Where discount periods are extended, payments postmarked after the end of the discount period are considered made within the discount period only when payment is delivered to a designated collection office of the tax collector on the extended date. This Such extension does shall not operate to extend any other discount period. Legal holiday means shall mean any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

1. a. (h) If the tax notices are sent on or after November 2nd in any year so mailed in such a manner that a full 30-day four-percent discount period cannot be granted during November, then the four-percent discount period extends shall extend into the following month of December to allow a full 30 days. The discount otherwise applicable for that month shall apply during the balance of such following month.

b. Example: Tax notices are sent on November 6. Taxpayers are granted a four-percent discount through December 5. The three-percent discount applies for the remainder of the month
of December (December 6 through 31).

2. a. When the four-percent discount period begins after any of the monthly allowable discount periods have expired, or extends through an allowable discount period then any expired discount shall not be allowed.

b. Example: Tax notices are sent on January 6. Taxpayers are granted a four-percent discount for 30 days which ends on February 4. For the remaining days in February, the one-percent discount authorized by law for February is granted. The three-percent discount normally granted for December, and the two-percent discount normally granted in January, do not apply.

3. (i) If the tax notices are mailed after March, then the four-percent discount must extend for 30 days and the zero percent no other discount must be allowed for 30 days. Regardless of how late the tax notices are mailed, there must be at least 60 days in which to pay taxes before delinquency; a four-percent discount period applies to , with the first 30 days and being the applicable four-percent discount applies to period and the remaining time being the applicable discount for that period or no discount as the case may be.

(d) The however, when the tax collector must begin accepting tax payments as soon as the tax notices are sent, even if sent before has received a certified tax roll and tax notices are mailed prior to November 1, the tax collector shall accept early payment of real and personal property taxes. The four-percent discount applies to these is authorized on such early tax payments and extends through the month of November.

(5) The four-percent discount shall commence running the day after the mailing of the original tax notices. Where the tax collector makes a correction to a tax notice not requested by a taxpayer, the corrected tax notice is considered to be the original tax notice.

(a) When a correction is made to a tax notice based on a taxpayer’s request or as a result of a
petition to the value adjustment board (VAB), taxpayer makes a request to have the original tax notice corrected and it is subsequently corrected, the discount rate that was valid for early payment applicable at the time of the taxpayer’s request for correction is made applies will apply for 30 days after the mailing of the corrected tax notice is sent.

(b) It is shall be the property owner’s responsibility to make a timely request, but this does not prevent preclude the tax collector or property appraiser from making such corrections and sending mailing corrected tax notices.

(6)(a) The published notice by publication as required by Section 197.322, F.S., must be large enough to be easily seen, i.e. 3 by 6 inches. shall include at a minimum the following information: A statement that the tax roll has been delivered by the property appraiser to the tax collector for collection, the tax year, location of the tax collector’s office and annexes, if any, type of taxes, districts and cities, discounts and the month in which discounts are applicable, office hours, and telephone numbers. The size of the notice shall be large enough to be easily seen, i.e., 3 by 6 inches.

(b) This Such notice shall be published on November 1, or as soon as the tax assessment roll is open for collection. The tax collector may publish this said notice in more than one publication of the same paper or in more than one newspaper.

(c) The affidavit shall be substantially as follows:

AFFIDAVIT OF PUBLICATION

State of Florida

County of ___

Before the undersigned authority, personally appeared, who on oath says that he or she is the ___ of the ___, a newspaper published at ___, in ___ County, Florida; that the attached copy
of advertisement, being a notice that the ___ County tax roll is open for collection was published in said newspaper in the issues of ____________.

Affiant further says that the said ___ is a newspaper published at ___, in said ___ County, Florida, and that the said newspaper has heretofore been continuously published in said ___ County, Florida, each day, and has been entered as second class mail matter at the post office in ___, in said ___ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement ; and affiant further says that he or she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me this ___ day of ____________, 20___ A.D. 19___.

_____________________
Notary Public

My Commission Expires:

_____________________


12D-13.004 Interest on Delinquent Taxes.

(1) Unpaid taxes on real and personal property are delinquent on April 1 of the year following the year of assessment, except when the tax roll certifications required by Section 193.122, F.S., are late and the tax notices are sent mailed less than 60 days before April 1, following the year in which the taxes are assessed. In these such cases,
the delinquency date shall be the day after 60 days have expired from the date tax notices were sent following the expiration of sixty days from the mailing of tax notices.

(2) Delinquent payments shall be returned with the statement that the payment was delinquent and that interest has accrued and that unless total payment is received before the date of the sale, specifying the date of the sale, a tax certificate will be sold or a warrant will be issued.

(2) (3) Delinquent real property taxes and non-ad valorem assessments are subject to interest at the rate required by statute of 18 percent per year, calculated monthly (one and one-half percent per month) from the date of delinquency until the tax and non-ad valorem assessment is collected or a tax certificate is issued. However, a minimum charge of three percent must be charged on delinquent real property taxes and non-ad valorem assessments. Delinquent taxes may be paid at any time before a tax certificate is sold by payment of all taxes, tax collector’s costs, advertising charges and interest as provided in Section 197.402, F.S.

(3) (4) Delinquent personal property taxes are subject to interest at the rate required by statute of 18 percent per year, calculated monthly (one and one-half percent per month) from the date of delinquency until paid or barred under Chapter 95, F.S.

(5) Interest and penalties collected shall be distributed as are any taxes collected, that is, on a pro rata basis to the taxing authorities sharing in the distribution of the delinquent tax.


Substantial rewording of Rule 12D-13.005 follows. See Florida Administrative Code for present text.
12D-13.005 Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review.

(1) Taxpayers whose tax liability was altered as a result of a value adjustment board (VAB) action must have at least 60 days from the mailing of a corrected tax notice to pay unpaid taxes due before delinquency. During the first 30 days after a corrected tax notice is sent, a four-percent discount will apply. Thereafter, the regular discount periods will apply, if any. Taxes are delinquent on April 1 of the year following the year of assessment, or after 60 days have expired after the date the corrected tax notice is sent, whichever is later.

(2)(a) If the tax liability was not altered by the VAB, and the taxpayer owes ad valorem taxes in excess of the amount paid under Section 194.014, F.S., the unpaid amount is entitled to the discounts according to Section 197.162, F.S. If the taxes are delinquent, they accrue interest at the rate of 12 percent per year from the date of delinquency until the unpaid amount is paid. The three percent minimum interest for delinquent taxes assessed in Section 197.172, F.S., will not apply.

(b) If the VAB determines that a refund is due on all or a portion of the amount paid under Section 194.014, F.S., the overpaid amount accrues interest at the rate of 12 percent per year from the date taxes would have become delinquent until the refund is paid.

Rulemaking Specific Authority 194.034(1), 195.027(1), 213.06(1) FS. Law Implemented 194.014, 194.034, 197.162, 197.172, 197.323, 197.333, 213.05 FS. History–New 6-18-85, Formerly 12D-13.05, Amended xx-xx-xx.

12D-13.0055 Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales.
(1) SALE OF SEIZED TANGIBLE PERSONAL PROPERTY. After the sale of personal property, the tax collector must distribute the proceeds in this order:

(a) All expenses, fees and costs of selling the property must be paid.

(b) 1. If the remaining funds are sufficient to pay the delinquent taxes and interest, the tax collector must distribute the appropriate proportion of the taxes and interest collected to each taxing authority.

2. If the remaining funds are not sufficient to pay the delinquent taxes and interest in full, the tax collector must distribute the appropriate proportion of the taxes and interest collected to each taxing authority and the deficit will be a general lien against all other personal property owned by the taxpayer.

(c) Any surplus proceeds from the sale must be returned to the property owner or the person who had possession at the time the property was seized.

(2) SALE OR REDEMPTION OF TAX CERTIFICATES; PROCEEDS FROM TAX DEED SALES.

(a) 1.a. When a tax certificate not held by the county has been redeemed, in whole or in part, the tax collector must pay the certificate holder the whole or proportional amount of the certificate face amount plus accrued interest at the bid rate from the date of issuance to the date of redemption. If the accrued interest is less than five percent of the face amount of the certificate, the tax collector must pay the certificate holder a mandatory minimum interest of five percent of the face amount of the certificate.

b. Unclaimed redemption funds must be remitted to the state as provided in Sections 197.473, 717.113, and 717.117, F.S.
2.a. When tax certificates held by the county are purchased by an individual or redeemed in whole or in part, the tax collector must distribute the tax and interest to the various taxing authorities.

b. When a taxing authority has been abolished, the share it would have received should pass as directed by law. If the law contains no direction, the tax collector must distribute the abolished taxing authority’s share on a pro rata basis to the taxing authorities in existence at the time of purchase or redemption.

c. Taxing authorities not in existence when the taxes were levied are not entitled to share in the proceeds.

(b) Proceeds from tax deed sales must be distributed as provided in Section 197.582, F.S.

**Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.374, 197.383, 197.472, 197.473, 197.582, 717.113, 717.117 FS. History—New xx-xx-xx.**

12D-13.006 Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections.

(1) This rule applies to errors made by tax collectors in the collection of taxes on both real and personal property. A tax collector may correct any error of omission or commission made by him or her, including those described in Rule 12D-8.021, F.A.C.

(2) The payment of taxes, interest, fees and costs will not be excused because of an error any act of omission or commission on the part of a property appraiser, tax collector, value adjustment board, board of county commissioners, clerk of the circuit court or newspaper in which an advertisement may be published. An error or any act of omission or commission may be corrected at any time by the party responsible. The party who discovers
discovering the error must shall notify the party responsible for person who made the error. Subject to the limitations in this rule section, the error must be corrected, and the person who made the error shall make such corrections immediately. If the person who made the error refuses to act, for any reason, then subject to the limitations in this rule section, the person discovering the error shall make the correction. Corrections should be considered as valid from the date of the first act of omission or commission and shall not affect the collection of tax.

(3) The tax collector and the clerk must of the court shall notify the property appraiser of the discovery of any errors on the prior year’s tax rolls when the property appraiser has not certified the current tax roll to the tax collector for collection.

(4) The tax collector may correct errors on all tax rolls in his or her possession when the provided that such corrections are certified by the property appraiser, taxing districts or non-ad valorem districts, or approved by the value adjustment board.

(5) The tax collector must prepare and send an original tax notice as provided in Section 197.322, F.S., and send a duplicate tax notice, as provided in Section 197.344, F.S.

(6) When the correction of any error will increase the assessed valuation and subsequently the taxes, the property appraiser must shall notify the property owner, upon the correction of any error that will increase the assessed valuation and subsequently the taxes, of the owner’s right to present a petition to the value adjustment board, except when a property owner consents to an increase, as provided in subsection (7) (6) of this rule section and Rule subsection 12D-8.021(10), F.A.C., or when the property appraiser has served a notice of intent to record a lien when the property has improperly received homestead exemption. However, this must shall not restrict the tax collector, clerk of the court, or any other interested party from reporting errors to the value adjustment board.
If the value adjustment board has adjourned, the property owner must be granted these afforded the following options when the correction of an error has been made which when corrected will increase have the effect of increasing the assessed valuation and subsequently the taxes. The options are:

(a) The property owner by waiver may consent to the increase in assessed valuation and subsequently the taxes by waiver, stating that he or she does not want desire to present a petition to the value adjustment board and that he or she wants desires to pay the taxes on the current tax roll. If the property owner makes this such a waiver, the tax collector must proceed under Rule 12D-13.002, F.A.C.; or,

(b) If the property owner decides to may refuse to waive the right to petition the value adjustment board, at which time the property appraiser must notify the property owner and tax collector that the correction must appear shall be placed on the subsequent year’s tax roll, and at such time as the subsequent year’s tax roll is prepared, the property owner will have the right to file a petition contesting the corrected assessment.

When the property owner taxpayer waives the his or her right to petition the value adjustment board, the tax collector must prepare a corrected notice immediately and send it to the property owner.

Special Rules Governing Correction of Erroneous or Incomplete Tangible Personal Property Assessments.

(a) If the property appraiser does not fails or refuses to correct an erroneous or incomplete personal property assessment within 30 days of a tax collector’s request, the tax collector must report the assessment shall certify all such assessments to the Board of County Commissioners as an error or insolvency errors or insolvencies and enter the same on the final report to the Board
of County Commissioners.

(b) When personal property assessments are vague to the point that the property being levied on cannot be identified, it is the responsibility of any county official or employee to request that the property appraiser to provide necessary information to identify to the best of his or her ability the property in question so that positive identification may be made. This applies shall apply to all assessments that have been perpetuated from year to year.

(c) Personal property returns perpetuated and on file with the statement “same as last year” or the equivalent statement may not be deemed a proper return and should be corrected before attempts are made to levy upon the property which is delinquent or may become delinquent. This shall apply to prior year’s tax rolls as well as current assessments, which may or may not be delinquent.

(d) Tax returns on file in the property appraiser’s office may be used to identify establish the identity of property on which the tax is delinquent or may become delinquent. The return may also be used to identify property at risk which is in danger of being removed from the county before prior to the payment of taxes which may be due.

(10)(9) Special Rules Governing Double Assessments. When a tax collector discovers that any property that has been assessed more than once for the same year’s taxes, he or she must shall collect only the tax justly due. The tax collector must shall notify the property appraiser that a double assessment exists and furnish the such information as shown on the tax roll to substantiate the said double assessment. After Upon receiving notification from the tax collector, the property appraiser must shall proceed under Rule subsection 12D-8.021(11), F.A.C. If said taxes have been paid on both assessments then the tax collector shall apply to the Department of Revenue for a refund as provided by Section 197.182, F.S.

(a) When a correction in assessment, or any other error that can be corrected, is certified to
the tax collector on property on which a tax certificate has been sold and the property appraiser
certifies to the tax collector that an error has been made in the assessment of the property, or any
other error that may be corrected, the tax collector must submit a request to correct or
cancel the tax certificate. The request to correct or cancel shall be forwarded to the Department
of Revenue for consideration. If the Department approves the request to correct or cancel the tax
certificate, the tax collector must notify the certificate holder and any affected taxing
jurisdictions.

(b) If the tax collector issues a tax certificate against a parcel of real property which is subject
to the protection of a United States Bankruptcy Court, during the pendency of the bankruptcy
stay, the tax collector may cancel the tax certificate and the Department must approve the
such cancellation of the certificate when requested by the tax collector. Otherwise, only the
Department of Revenue or a court of law may cancel a tax certificate.

(c) When a tax certificate has been canceled or corrected pursuant to Chapter 197, F.S.,
the tax collector must correct the tax certificate records and notify the certificate holder it
owner of the certificate that his or her certificate has been corrected or canceled, and the
correction or cancellation has been made pursuant to Chapter 197, F.S. If the tax certificate
holder refuses to surrender the tax certificate for correction, the tax collector shall notify the
holder of such correction by registered or certified mail, or personal service, and all county
officials shall honor such correction.

(d) When the correction results in a reduction in the face amount principal of the tax
certificate, the holder of the certificate is entitled to a refund of the amount of the
reduction plus interest at the rate bid, not to exceed eight percent annually. The refund shall be made in accordance with these rules. The county is not liable for interest on the amount refunded if the certificate was sold prior to June 15, 1976. For certificates sold on and after June 15, 1976, but before October 1, 1998, the amount refunded shall earn interest at the rate of eight percent per year. For certificates sold on and after October 1, 1998, if the rate bid is less than eight percent, the amount refunded shall earn interest at the rate bid. Interest must be calculated monthly, from the date the certificate was purchased to the date the refund is issued. Interest shall be calculated monthly, from the date the certificate was purchased to the date the refund is issued.

(c) This subsection applies to all tax certificates even if a tax deed application has been filed with the tax collector and advertised by the clerk of the court. Tax deeds that have been issued may be corrected by the clerk pursuant to the Florida Statutes.

(f) When a void tax certificate or tax deed must be cancelled as provided by law, the tax collector must complete and send Form DR-510, Cancellation or Correction of Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., to the Department and add a memorandum of error to the list of tax certificates sold.

(12) Corrections to any non-ad valorem assessment roll must be prepared by the local governing board that prepared and certified the roll for collection, consistent with the provisions of Rule 12D-18.006, F.A.C.


(1) When property has been properly assessed in the name of the owner as of January 1 of the tax year, the property appraiser may not cancel the tax assessment because by reason of a sale of the whole or a part of the property. The tax assessment is against the property, not the owner.

(2) When the new owner or the original owner or a designated representative of either party requests wishes to pay taxes on his or her proportionate share of the whole property, it is the duty of the property appraiser must calculate to figure the amount of the tax assessment on that portion of the whole. The However, the request for a split or cutout must be submitted to the tax collector on Form DR-518, Cutout Request, incorporated by reference in Rule 12D-16.002, F.A.C., shall initiate with the tax collector. A cutout may be requested The owner may request at any time from November 1, or as soon thereafter as the tax collector receives the certified tax roll, comes into the hands of the tax collector and up until 45 15 days before the tax certificate sale, an assessment on property to be split or cutout of a larger parcel.

(3) If a property owner files a request for a split or cutout within the 5-day period immediately prior to the sale of tax certificates then the tax collector may sell a Tax Sale Certificate on the land in question. If a Tax Sale Certificate is sold because the request for split or cutout was made within the 15-day period then the property owner will be in the same position to redeem a portion of the Tax Sale Certificate as any other person. The redemption of a portion of a Tax Sale Certificate shall be allowed as soon as the tax collector receives the split or cutout from the property appraiser. The person making a partial redemption shall pay the tax according to the split or cutout, the interest and tax collector’s fee, or the partial redemption shall not be allowed.

(3)(4) The party requesting the split or cutout is may be required to furnish proof to
substantiate the his or her claim. Proof is established through legally competent evidence, such as may be in the form of a recorded instrument that clearly reflects an ownership or possessory interest in the real property involved. (See Attorney General’s Opinion 75-105.)

(4) The tax collector must upon request for a split or cutout being filed shall immediately forward the completed DR-518 said request to the property appraiser, who must return it within ten days. The completed request for the split or cutout, filed with the property appraiser, shall be returned to the tax collector not later than the ten days after the request was filed by the tax collector.

(5) The tax collector shall issue his or her receipt showing that taxes have been paid on that portion of the property in order to prevent that part from having a tax certificate sold for delinquent taxes. If a portion of the taxes remain unpaid on any portion of the original or cutout property and become delinquent, then the tax collector must advertise and sell tax certificates as he or she would on other parcels of delinquent property.

(6) If the request for split or cutout occurs after the property has been advertised for delinquent taxes, but 45 days or more before the 15-day deadline of the tax certificate sale, then the tax collector must prorate the interest and advertising cost incurred by the county.

(7) If the request for a cutout is less than 45 days before the tax certificate sale and the taxes are unpaid, the tax collector may sell a tax certificate. If a tax certificate is sold, the property owner can redeem a portion of the tax certificate when the completed DR-518 is returned by the property appraiser. The partial redemption is made by paying the taxes, interest and fees for the cutout.

(8) The tax collector is not prohibited from accepting requests for splits or cutouts within the
15-day period before the tax certificates sale. If possible, the tax collector and property appraiser may process such request prior to the sale of tax certificates. If Tax Sale Certificates are sold before the split or cutout is made, then the property owner may redeem the parcel according to the split or cutout as any other redemption would be made.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.192, 197.322, 197.332, 197.333, 197.343, 197.373, 197.432, 197.472, 213.05 FS. History–New 10-12-76, Formerly 12D-12.46, 12D-12.046, Amended xx-xx-xx.


(1) By or before the 60th day after the tax certificate sale is completed, the tax collector must provide a report to the Board of County Commissioners on Discounts, shall make a report to the Board of County Commissioners of the List of Errors, Double Assessments, and Insolvencies, Form DR-505, Report of Discounts, Errors, Double Assessments, and Insolvencies, incorporated by reference in Rule 12D-16.002, F.A.C. and Double Assessments for each tax roll for which he or she is credited for collection. For each tax roll, the report must of errors, insolvencies, and double assessments shall show the following, in every case: the name of the person or parties to whom the credit was allowed, the property identification number, the amount of taxes reduced to be stricken from the roll, and the reason for the reduction is allowed. This detailed information is not required for payment discounts that were allowed. The report may be submitted in an electronic format.

(2) It is not necessary for the tax collector to have a certificate of correction from the property appraiser on each item that appears on the report List of Errors, Insolvencies and Double Assessments. This shall apply to the Real Estate Tax Roll as well as the Personal
Property Tax Roll:

(3) When it is proved to the tax collector has proof that an error has occurred, the tax collector must he or she shall place this error or correction on the report List of Errors, Insolvencies and Double Assessments. A certificate of correction is only one method of offering proof to the tax collector that an error has occurred. (See Rule 12D-13.006, F.A.C.)

(4) The Board of County Commissioners, upon receipt of the report, shall examine and make such investigation as may be necessary to determine the correctness of said report. If it is discovered that the tax collector has taken credit as an insolvent item any personal property tax due by a solvent taxpayer, then the amount of tax due shall be charged to the tax collector. The report shall not be approved until the tax collector strikes such items from the report.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.492, 213.05 FS.

Substantial rewording of Rule 12D-13.009 follows. See Florida Administrative Code for present text.

12D-13.009 Refunds.

(1) DEFINITIONS.

(a) “Claim,” “application,” or “request” for refund is the submission of a completed Form DR-462, Application for Refund of Ad Valorem Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., when required, to the tax collector.

(b) “Certificate of correction” is Form DR-409, Certificate of Correction of Tax Roll, incorporated by reference in Rule 12D-16.002, F.A.C. A letter from the property appraiser will not substitute for this form.

(c) “Overpayment” is:
1. A tax payment made in excess of the amount owed, due to an error. Examples include a mathematical error by a taxpayer or failure to take the applicable discount.

2. A tax payment determined to be in excess of the amount owed as determined due by a final order of a value adjustment board (VAB) or court, and not subject to an assertion. A refund request for these overpayments does not need to be accompanied by a certificate of correction from the property appraiser for that tax year. See Section 197.323(1), F.S.

   (d) “Payment made in error” or “taxes paid in error” is any payment made by a taxpayer on the wrong parcel.

   (e) “Payment when no tax was due” is:

   1. A payment on a property not subject to taxes for that year, either because the property was not taxable on January 1 or an exemption should have been properly and timely applied.

   2. A payment on property which was immune or exempt under federal or other controlling law. If a tax certificate has been sold, it is unenforceable and must be cancelled.

   3. Examples include:

      a. Payment on a state right of way or other exempt or immune governmental property.

      b. Payment on an exempt property which had a timely exemption application but was not granted on the tax roll. This includes a postal/delivery error certified by the U.S. Postal Service or mailing service.

      c. Illegal or unconstitutional levies with a court ordered refund of the taxes paid.

   (f) “Taxpayer” is the person who paid the taxes or redeemed the tax certificate or tax deed.

(2) REQUIRED PRE-APPLICATION PROCEDURES FOR TAXES PAID IN ERROR.
(a) As provided in Section 197.182(1)(a) 4. and 5., F.S., if the taxpayer’s attempt to receive reimbursement from the property owner is not successful, the taxpayer may submit a refund request to the tax collector.

(b) After determining the refund is due, the tax collector must:

1. Cancel the payment;

2. Issue a full refund to the taxpayer from undistributed funds being held for distribution to the taxing authorities. If these funds are not sufficient, the tax collector must bill the appropriate taxing authorities for their proportionate share.

(c) The tax collector must proceed with collection of the unpaid taxes:

1. If the taxes are not delinquent, the tax collector must send a bill to the property owner. If taxes are paid before delinquency, the property owner is entitled to the appropriate discounts.

2. If taxes are delinquent, the tax collector must proceed with collection as described in Section 197.182(3), F.S. Interest accrues on these delinquent taxes as prescribed by Chapter 197, F.S.

(3) TIME LIMITATIONS AND REQUIRED FORM FOR REQUESTING A REFUND; RESTRICTIONS ON APPLICATIONS FOR REFUND; GENERAL APPLICATION PROCEDURES.

(a)1. A completed and signed application Form DR-462 is required for a refund, except when the tax collector and property appraiser have jointly established procedures for corrections based on current year’s taxes that are not initiated by a property owner.

2. A completed and signed Form DR-462 must be provided within the time limits in Section 197.182(1)(e), F.S., except for a payment made in error, defined in Section 197.182(1)(a)4. and 5., F.S.
(b) The time limit to submit a claim for refund in Section 197.182(1)(c), F.S., does not apply to or bar refunds resulting from cancellation of void or corrected tax certificates and release of tax deeds. Refunds may be granted for void and corrected tax certificates when a completed and signed application for refund is submitted during the seven-year life of the certificate, as specified in Section 197.482, F.S.

(c) A tax collector must accept and review all completed and signed applications for refund.

(4) REQUESTS FOR REFUND TO BE DETERMINED BY THE TAX COLLECTOR; PROCEDURES.

The tax collector must approve or deny refunds:

(a) Described in Section 197.182(1)(b), (c), and (d), F.S., without an order from the Department or regard to the amount of the refund claimed, or

(b) Based on a correction which results in a refund of less than $2,500 for each tax year, as provided by Section 197.182(1)(k), F.S.

(5) REQUESTS FOR REFUND THAT MUST BE SUBMITTED TO THE DEPARTMENT FOR DETERMINATION; PROCEDURES. The tax collector must forward completed and signed refund applications described in Section 197.182(1)(a)1. through 6. and paragraph (1)(k), F.S., with all application documentation to the Department.

(6) DENIAL OF A REQUEST FOR REFUND; NOTICE TO APPLICANT; CONTESTING A DENIAL.

(a) An applicant must be notified when a refund request has been denied as provided in Section 197.182(1)(f) and (m), F.S.

(b) The notification must include the procedures for contesting the denial, as provided in Sections 194.171 and 197.182(1)(m), F.S.
(7) PROCEDURES FOR PAYING AN APPROVED REFUND APPLICATION. After a refund application is approved by the tax collector or the Department, the refund amount must be paid to the applicant as provided in Section 197.182(1)(d), (g), and (k) F.S., and in Rule 12D-13.0055, F.A.C.


12D-13.010 Destruction of Twenty-Year-Old Tax Receipts. The collector may destroy tax receipts as they become 20 years old. He or she may also destroy receipts after they are one year old, provided they are microfilmed or microfiched. For purposes of this rule, microfilm and microfiche includes storage in digital electronic format. Microfilm or microfiche of tax receipts may be destroyed as it becomes 20 years old. Approval must be obtained from the Department of State, Division of Library and Information Services before destruction of any tax receipts by the tax collector, regardless of age.


(1) On January 1 of each year, all taxes levied pursuant to the constitution and laws of this state shall become a first lien on the taxable property. A tax lien is superior to all other liens on the property and continues in full force and effect until discharged by payment or until barred by
Chapter 95 or 197, F.S. If the sale of the personal property assessed is insufficient to pay all delinquent taxes, interest, fees, and costs due, then the lien shall attach to other personal property of the taxpayer within the county. When personal property on which a lien has attached for the non-payment of taxes cannot be located within the county, then the tax collector may seize other personal property of the taxpayer and sell said property. However, the first liens described in this rule section shall not apply against such other personal property which has been sold, and the tax liens against other personal property shall be subordinate to any valid prior or subsequent liens against such other personal property after it has been sold.

(2) All property owners are held to know that taxes are due and payable annually. They are charged with the duty of ascertaining amount of current and delinquent taxes due.

(3) A lien created through the sale of a tax certificate may not be foreclosed or enforced in any manner except as prescribed in these rules and in Chapter 197, F.S. Foreclosure by any party other than a tax certificate holder shall not extinguish the lien of the tax certificate. The lien evidenced by a tax certificate is superior to all other liens and as such shall be redeemed prior to any action being filed to foreclose by another lienholder (unless the tax certificate holder is made a party to the foreclosure).

(4) A lien created through the back assessment on real property acquired by a bona fide purchaser, as defined under Section 193.092(1), F.S., that had no knowledge that the property purchased had escaped taxation shall be assessed to the previous owner in accordance with and in the manner prescribed under Section 193.092(1), F.S. Such recorded liens comprise a lien on property in the same manner as a recorded judgment and may be enforced by the tax collector using all remedies related to recorded judgments.
12D-13.012 Payment of Taxes Before Prior to Platting.

Land must shall not be subdivided or any plat filed until all taxes due and payable have been paid. At the request of the property appraiser, the tax collector must determine if there are any delinquent taxes, outstanding tax certificates or omitted years’ taxes due by searching the property tax payment. In determining whether taxes are paid, the tax collector shall furnish, upon request, a search of his or her records for a period of twenty years in order to determine that there are no delinquent taxes, outstanding tax certificates or omitted year’s taxes. When necessary, the tax collector must shall certify whenever necessary that all taxes have been paid. For the purpose of the tax collector’s certification, the payment of taxes admitted to be owing pursuant to Section 194.171, F.S., shall be deemed to be paid and the tax collector shall so certify. Payment made pursuant to Section 194.171, F.S., shall be noted by the tax collector and shall not deny or restrict the right of the property owner or his or her representative to file a plat or to subdivide said lands.

Substantial rewording of Rule 12D-13.013 follows. See Florida Administrative Code for present text.

12D-13.013 Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants.
(1) This rule applies when a taxpayer contests a tax assessment in circuit court. It does not apply when contesting an assessment before a value adjustment board (see Rule 12D-13.005, F.A.C.).

(2) As provided in Section 194.171(3), F.S., a taxpayer must pay the amount he or she admits is owed to the tax collector before he or she can bring an action to contest a tax assessment. The tax collector must issue a receipt that contains the name of the person appearing on the tax roll, the year of assessment, legal description, the date and amount paid.

(3) When the assessed value of several parcels is being contested according to Section 194.171, F.S., the taxpayer must make a written statement as to the amount he or she admits is owed on each parcel. If there are several parcels of property assessed and included on one tax notice, the property owner must prepare a statement admitting the amount owed on each parcel. The tax collector’s receipt must show each parcel and the taxpayer’s payment for each parcel. The tax collector must not issue a receipt without a written statement by the taxpayer.

(4)(a) A partial payment of taxes as required by Section 194.171(3), F.S., and the timely filing of a complaint according to Section 194.171(2), F.S., suspends all procedures for the collection of taxes for the contested year until a final disposition of the action is rendered by the court. On the recapitulation of the tax roll, the tax collector must show the unpaid portion as currently in litigation.

(b) A partial payment of taxes as required by Section 194.171(3), F.S., without the timely filing of a complaint for the contested year according to Section 194.171(2), F.S., does not suspend the procedures for the collection of any unpaid amounts.

(5)(a) If the termination of litigation or the non-filing of a timely court action occurs during the delinquent period for all other parcels, the tax collector must:
1. Collect the taxes due within 30 days. No discount, interest, penalties, or fees will apply during this time.

2. If taxes remain unpaid, they will be delinquent and all applicable fees and interest will be due. Procedures for advertising, tax certificate sale and issuance of tax warrants as described in Chapter 197, F.S. and this rule must be followed.

(b) When the court awards interest or penalties on the unpaid portion of taxes in litigation, the interest or penalties must be distributed to the taxing authorities in their pro rata share.

(6) When assessments on the current tax roll are involved in bankruptcy proceedings and the court has ordered the tax collector not to collect the taxes due, the tax collector may accept full payment of the taxes due if offered.


Substantial rewording of Rule 12D-13.014 follows. See Florida Administrative Code for present text.

12D-13.014 Penalties or Interest, Collection on Roll.

(1)(a) When a property appraiser is required by law to impose penalties, he or she must list the penalties on the tax roll for collection by the tax collector.

(b) When a tax collector is required by law to levy penalties, he or she must collect the penalties.

(c) When either official makes an error levying or collecting penalties, the official responsible for the error must correct it.
(2) The tax collector must collect the entire penalty and interest. If the tax and non-ad valorem assessments are collected within the period of time for receiving a discount, the tax collector must only allow the discounts on the taxes and non-ad valorem assessments.


Substantial rewording of Rule 12D-13.015 follows. See Florida Administrative Code for present text.

12D-13.015 Printing and Posting of Tax Roll by Data Processing Methods, Delivery of Tax Roll to Tax Collector and Clerk of Court, and Destruction of Tax Rolls, and Microfilm or Microfiching of Tax Rolls.

(1) The property appraiser must certify the tax roll to the tax collector, value adjustment board, Board of County Commissioners, any taxing district, and any municipality. For taxing districts and municipalities, it is only necessary to certify that part of the roll that applies to each. The clerk must accept the copy of the tax roll that the property appraiser certifies to the tax collector.

(2) The tax collector must deliver the original tax roll to the clerk after completing the collection of taxes, selling certificates for non-payment of taxes and balancing the rolls to account for all taxes. The final posted copy of the roll is considered to be the original and may be in electronic format. The certificates of the value adjustment board and the property appraiser must be provided to the clerk with the certified tax roll and may be in electronic format.

(3) Any time after the tax collector delivers a copy of the original tax roll to the clerk, the clerk may destroy copies of the tax rolls that were previously delivered to his or her office. (See
Rule 12D-8.017, F.A.C.) The original tax roll may not be destroyed by the clerk or any other officer or person until written permission has been obtained from the Florida Department of State.


(1)(a) When any governmental unit purchases, or otherwise acquires property for government purposes by any means except condemnation, the person who is transferring the property must pay all unpaid taxes, including owning such property shall be required to place the current year’s taxes prorated to the date of transfer of title. This amount is held in escrow by with the county tax collector of the county where in which the property is located, an amount equal to the current taxes prorated to the date of transfer of title. “Current taxes” shall be calculated by applying the current assessment to the current millage rates.

(b) When in those cases where there is no current assessment, the property appraiser must provide an estimate of the value to be placed on the current tax roll to the tax collector shall obtain from the property appraiser a written estimate of the value to be placed upon the current tax roll.

(c) If the current year ad valorem millage or non-ad valorem assessment is not available, the millage or assessment used in the calculation for the previous past immediate tax year must shall be used to compute the prorated taxes if there is no other millage figure available.
(2) If the procedure for acquiring the property does not require a determination by a court of law, then it is shall be the purchaser’s responsibility to ensure that the deposit of the current year’s tax prorated to the date of transfer of title is made to the tax collector. Payment shall be by cash, certified check or money order.

(3)(a) Immediately after receiving upon receipt of the tax roll, the tax collector must shall prorate the taxes from January 1 until the day of taking or transfer based on upon the number of days the property was in possession of the seller. Unless stated otherwise, the The date as shown on the deed is shall be the day of transfer and the last day of ownership by the seller unless stated otherwise.

(b) After determining Upon determination of the tax liability, overpayments must shall be refunded according pursuant to Section 197.182, F.S. When In those cases where the amount paid by the owner does not cover the amount of taxes due from January 1 until transfer, the unpaid taxes are considered the taxes remaining unpaid shall stand canceled on the tax roll and the List of Errors, Insolvencies and Double Assessments Assessment. The Board of County Commissioners may cancel the remaining unpaid portion of taxes due according to Sections pursuant to Section 196.28 or 196.29, F.S.

(4) The tax collector must shall be required to deposit all funds received under this section in an escrow account. The In all cases the tax collector must always shall furnish a receipt for the amount paid to the person making the payment a receipt for the amount paid.


12D-13.019 Collection of Interest or Penalties on Back Assessments.
The tax collector must collect back assessments as provided in Section 193.092, F.S., together with taxes for the current year. If the back assessments are unpaid as of the date of delinquency, they will be subject to the same procedures as the current year’s taxes. The tax collector shall compute the interest, if any, on back assessments listed by the property appraiser on the current tax roll. As with the current year’s taxes, discounts and interest shall apply to taxes and non-ad valorem assessments only.


12D-13.020 Dishonored Checks Received for Payment of Taxes and Tax Certificates, Procedure.

(1) When a check received by the tax collector for the payment of taxes has been dishonored, within ten days of the check being dishonored the tax collector shall notify the owner of the property by mail that such check has been dishonored. The tax collector shall cancel the official receipt issued on said property and shall make an entry on the tax roll that the receipt was canceled because of a dishonored check. Where feasible, the tax collector may make a reasonable effort to collect the taxes due before canceling the receipt.

(2) The tax collector shall retain a copy of the canceled tax receipt and the dishonored check. Such copies may be destroyed pursuant to Rule 12D-13.010, F.A.C.
(3) When a check received by the tax collector for the payment of tax certificates is
dishonored and said certificates have not been delivered to the bidder, he or she shall retain the
deposit and resell the tax certificates. If the certificates have been delivered he or she shall notify
the Department and upon approval by the Department, cancel the certificates and resell said
certificates.

(4) When a bidder’s deposit is forfeited, for whatever reason, the tax collector shall retain the
deposit and resell the tax certificate. If the tax collector has adjourned the tax certificate sale he
or she shall readvertise the tax certificate to be resold under this rule. When the bidder’s deposit
is forfeited and the certificates readvertised, then the deposit shall be used to pay the advertising
fees before other costs or charges are imposed. If any excess remains after advertising and other
fees or costs have been paid, then the tax collector shall deposit the remainder in his or her
official office account. If the tax collector fails to require a deposit and tax certificates are resold,
then the advertising charges required for the second sale shall not be added to the face value of
the tax certificate.

(5) If the tax certificate sale has not been adjourned the tax collector shall add the certificates
to be resold to the sale list and continue the sale until all tax certificates are sold.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.332,
Repealed xx-xx-xx.

12D-13.021 Computerized Mass Payment of Real Estate Taxes.

(1) Mass tax payment is the use of a computerized system for aggregate billing, paying and
receipting of large numbers of real estate tax accounts. Computerized mass payment eliminates
validating individual tax notices and allows the use of data processing equipment and numerical
property identifiers to facilitate the payment of taxes.

(2) When computerized mass payments are used, financial institutions which act as escrow agents for the payment of real estate taxes shall be required to keep the county parcel identification number on each escrow account or mortgage. In September, the mortgage company shall send to the tax collector a magnetic tape containing one record for each account to be paid. The county shall process this tape extending the tax amount and, as soon as the tax roll is extended, return the tape to the mortgage company.

(3) During the first 30 days in which the tax roll is open for payment of taxes the mortgage company shall return to the tax collector the magnetic tape under a cover letter with their remittance stating they wish to pay the accounts on the attached tape.

(4) A special cash register/validating machine number shall be assigned to data processing. As the magnetic tape is processed, the tax notices shall be printed and validated at the same time. The validation shall consist of the computer printing and the consecutive receipt number. Other copies may be either mailed out to the taxpayer or returned to the mortgage company, depending upon the agreement between the two parties. The owner of the property must be mailed a mortgagor tax notice at the same time as other property owners’ tax notices are mailed.

(5) Immediately after the tax notices are printed and validated by the computer, a printout of accounts paid shall be made. This printout shall show (1) the register number assigned, (2) the items so validated by identification number (item number, folio number, etc.) in consecutive receipt number order, (3) gross tax due on each item, (4) discount amount, (5) the validated amount and the total amount of taxes paid. A copy of the deposit slip depositing the remittance received with the magnetic tape shall be attached to this printout and maintained for auditing purposes.
The method of mass tax payment may vary between counties, but in each case, the tax collector shall request authority from the Department authorizing him to collect taxes by mass payment. In this request the tax collector shall set forth the procedure to be used between his or her office, the financial institution and data processing. Financial institutions failing or refusing to comply with the tax collector’s information requirements and deadline dates shall be in the same position as any other taxpayer receiving tax notices and paying taxes.

The tax collector is not required to process requests for tax notices which have invalid identification numbers or multiple requests for the same tax notice. If more than one financial institution requests the same tax notice the tax collector shall forward the tax notice to the taxpayer (property owner). The tax collector shall then notify each financial institution as to why they have not received the requested tax notice.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.162, 197.322, 197.332, 197.333, 197.344, 213.05 FS. History–New 6-18-85, Formerly 12D-13.21, Repealed xx-xx-xx.

Substantial rewording of Rule 12D-13.022 follows. See Florida Administrative Code for present text.

12D-13.022 Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan Form of Notice and Application for Alternative Payment of Property Taxes and Form of Notice to be Advertised.

(1) The tax collector must notify taxpayers of their right to pre-pay taxes and non-ad valorem assessments by installment, as provided in Section 197.222(5), F.S.

(2)(a) Any taxpayer who chooses to pay taxes by the installment method must file an application with the tax collector by the statutory deadline for each tax notice. Taxpayers must
use application Form DR-534, Application for Installment Payment of Property Taxes, incorporated by reference in Rule 12D-16.002, F.A.C.

(b) The postmark, electronic submission or delivery date of each application determines whether the application was filed on time. A taxpayer who does not file on time cannot participate in the installment payment plan for that year.

(3) After receiving a timely application, the tax collector must prepare and send quarterly installment tax notices with the discount rates provided by Section 197.222, F.S. Tax notices for installment payments may be sent early, but must be sent so the taxpayer has at least 30 days to pay and receive the appropriate discount.

(4) Estimated taxes for installment payments must be divided into four payments to be made in June, September, December, and March. The December and March installment payments must be adjusted to reflect the increase or decrease of the current year’s taxes.

(5) A taxpayer who applies to make installment payments and makes the first payment on time is required to pay by installments for that year. The taxpayer may pay installments before they are due if the current year’s tax roll is open for collection. When paid early, the taxpayer is only entitled to the discounts applicable to the installment payments and not to the discounts applicable to annual payments under Section 197.162, F.S.

(6) When an application to pay taxes by installment has been filed on time and the property is then transferred in whole or part by any method, the new owner(s) must continue the installment payment plan for that tax year. The taxpayer may pay installments before they are due if the current year’s tax roll is open for collection. When paid early, the taxpayer is only entitled to the discounts applicable to the installment payments and not to the discounts applicable to annual payments under Section 197.162, F.S.
(7) When the property has been divided, the owner(s) must file a request for cutout with the tax collector. Cutouts may be processed at any time in the payment schedule. Each cutout will continue to be paid by installment for that tax year and is subject to the same discounts and deadlines as the original tax bill.


(1) Installment taxes and penalties collected shall be distributed as provided by Section 197.383, F.S. Interest earned on installment taxes shall be distributed pursuant to Section 197.383 or 219.075, F.S. The tax collector may retain ten (10) percent of each taxing authority’s estimated distribution to offset over or under distribution payments. Upon receipt of the final certified tax roll the collector shall balance the distribution account of each taxing authority.

(2) All taxes collected for installment payments shall be invested in accordance with Section 219.075, F.S.


(1) The tax collector shall mail, to those taxpayers requesting it, an application for installment payment of ad valorem property taxes, Form DR-534, Notice and Application for Alternative Payment of Property Taxes (incorporated by reference in Rule 12D-16.002, F.A.C.). It shall only be necessary to mail one application to owners of multiple parcels. Owners of
multiple parcels shall be notified that additional applications may be obtained from the tax collector upon request.

(2) The postage shall be paid out of the general fund of the county upon statement by the tax collector.


(1) Any person or other legal entity in whose name property is assessed on the assessment roll shall have the right to file an application to pay taxes by the installment plan. The terms “owner” and “possessor” may be used interchangeably with “taxpayer” for the purpose of determining eligibility to file an application and pay installment taxes.

(2) To be eligible to apply for payment by installment, the estimated taxes and non-ad valorem assessments on the property for which a taxpayer desires to pay by installment must exceed one hundred dollars. Estimated taxes shall be equal to last year’s taxes, regardless of any change in assessment, millage, or homestead exemption. Effective with the 1998 tax year, payment by installment will be allowed where the estimated taxes and non-ad valorem assessments exceed one hundred dollars on each tax notice.


Upon timely receipt of an application for installment payment of taxes, the tax collector shall prepare and mail installment tax notices. When possible, tax notices for installment payments should be mailed so that the taxpayer has at least a 30 day period to pay.


(1) A taxpayer who desires to pay taxes by installment shall file an application for each parcel with the tax collector on or before the last day of April of the tax year. Applications mailed by the taxpayer shall be determined to be timely filed based upon the postmark. Applications not timely filed shall not be accepted and the tax collector shall notify the taxpayer accordingly. Failure to file a timely application shall exclude a taxpayer from participation in the installment payment plan for ad valorem property taxes including non-ad valorem assessments for that year.

(2)(a) Estimated taxes for installment payments shall be divided into four equal payments to be made in June, September, December, and March. The December and March installments shall be adjusted to reflect increases or decreases on the actual certified current year’s tax roll.

(b) For purposes of this rule section, when an installment payment due date ends on a Saturday, Sunday, or legal holiday, the due date shall be extended to the next working day if payment is delivered to a designated collection office of the tax collector. Taxpayers making such payment shall be entitled to the applicable discount rate authorized by this rule section. Such extension shall not operate to extend any other payment due date. Legal holiday shall mean
any day which, by the laws of Florida or the United States, is designated or recognized as a legal or public holiday.

(c) The first installment may be accepted after June 30 if payment is made no later than July 30 and the payment includes a penalty of 5 percent. Discounts do not apply to payments of the first installment made after June 30.

(3) The installment payment schedule is as follows:

<table>
<thead>
<tr>
<th>Installment</th>
<th>Payment</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Installment</td>
<td>One quarter of the total estimated taxes discounted at 6 percent, if payment is made not later than June 30. Payment accepted after June 30 and by July 30 is not discounted and must include a 5 percent penalty.</td>
</tr>
<tr>
<td>Second Installment</td>
<td>One quarter of the total estimated taxes discounted at 4 1/2 percent. Payment shall be made not later than September 30.</td>
</tr>
<tr>
<td>Third Installment</td>
<td>One quarter of the total estimated taxes, plus or minus, as the case may be, one-half of any adjustment pursuant to a determination of actual tax liability discounted at 3 percent. Payment shall be made not later than December 31.</td>
</tr>
<tr>
<td>Fourth Installment</td>
<td>One quarter of the total estimated taxes, plus or minus, as</td>
</tr>
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</tbody>
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the case may be, one-half of any adjustment pursuant to a
determination of actual tax liability. No discount. Payment
shall be made not later than March 31.

(4) Any installment not paid before April 1 shall become delinquent as other taxes and if not
paid the delinquent taxes shall be advertised and a tax sale certificate shall be sold as required by
law.

(5) When a taxpayer files a timely application the first installment must be paid not later than
June 30, to avoid penalty, or not later than July 30 when accompanied by a penalty of 5 percent
in order for the property owner to continue paying by installments.

(6) Once a taxpayer applies to make installment payments and timely makes the first
payment, he or she is required to continue as an installment taxpayer for that year and only the
discounts applicable to installment payments shall apply for that year. Any installment payments
not paid timely shall be due in full without any discount. If the taxpayer attempts to pay off the
third and fourth installment prior to the time they are due, such as in November, he or she may
do so but is only entitled to the discounts applicable to the installment payment and not to the
discounts applicable to annual payments.

(7) When an application to pay taxes by installment has been filed in a timely manner and
where property is then transferred in whole or part by any method, the new owner or owners
shall continue the installment payment plan for at least that tax year.

(8) Where the property has been divided owner or owners shall file with the tax collector a
request for split or cutout. Splits and cutouts may be processed at any time in the payment
schedule if desired by the property owner.
(9) The provisions of the installment payment plan shall pertain where the taxes for each tax notice are estimated to be more than $100.

(10) After submission of an initial application, a taxpayer shall not be required to submit additional annual applications as long as he or she continues to elect to prepay taxes in installments pursuant to this section. However, if in any year he or she does not so elect, reapplication shall be required for a subsequent election to do so.


For purposes of property tax deferral on homesteads:

(1) The applicant’s “household” means a person or persons living together in a room or a group of rooms as a housing unit, but does not include persons boarding in or renting a portion of the abode upon which application for deferral is made.

(2) “Income” means the “adjusted gross income,” as provided under Section 197.243(2), F.S., of all members of a household.

(3) “Inheritance income” means payments received by a member of the applicant’s household as an heir of an intestate estate, a devisee under a will, a beneficiary under a testamentary trust, or through other means of distributing assets upon death.

(4) The “current value” of unsatisfied liens on the homestead means the amounts necessary to retire the principal debts, accrued interest and penalties for which a lien stands as security. The current value of unsatisfied liens shall be determined as of the date that application for tax
deferral is made or the date that the tax deferral recipient responds to the tax collector’s notification according to Section 197.263(5), F.S., and shall be presumed to remain unchanged until the next succeeding annual determination, unless the tax collector receives actual notice of a change in the current value of such liens. It shall be the affirmative duty of tax deferral applicants and recipients to forthwith advise the tax collector of the current value of new liens attaching to property upon which tax deferral application has been made or upon which tax deferral has been granted.


12D-13.0283 Property Tax Deferral -- Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interests Not Deferred.

(1) To participate in the tax deferral program, a property owner must submit an annual application to the tax collector by March 31 following the year in which the taxes and non-ad valorem assessments are assessed. A taxpayer must use Form DR-570, Application for Homestead Tax Deferral; Form DR-570AH, Application for Affordable Housing Property Tax Deferral; or Form DR-570WF, Application for Recreational and Commercial Working Waterfronts Property Tax Deferral, which are all incorporated by reference in Rule 12D-16.002, F.A.C. Each application for tax deferral must be signed and dated by the applicant, and, if mailed, must be postmarked by March 31.
(2) The tax collector must send notification of approval or disapproval to each taxpayer who files an application for tax deferral. Form DR-571A, Disapproval of Application For Tax Deferral, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify the applicant that the application was disapproved.

(a) If the tax collector approves an application for tax deferral, he or she must include the amount of any taxes, non-ad valorem assessments, and interest not deferred with the notification of approval.

(b) Any taxes, non-ad valorem assessments, and interest not deferred are eligible for the discount rate applicable to early payments as of the date the application was submitted, provided that the amount not deferred is paid within 30 days of the approval date.

(3) Outstanding taxes, non-ad valorem assessments, or tax certificates not deferred must be collected as provided in this rule chapter and are unaffected by the deferral of taxes for any other year.

(4) The tax collector must send a current bill for each year.

(5) If the application for tax deferral is denied, the tax must be paid at the discount or interest rate provided in Sections 197.162 or 197.172, F.S.


12D-13.0285 Property Tax Deferral – Procedures for Reporting the Current Value of All Outstanding Liens.

(1) By November 1 of each year, the tax collector must notify each owner of homestead property on which taxes have been deferred to report the current value of all outstanding liens on
the property. Within 30 days of notification, the owner must submit a list of all outstanding liens with the current value of all liens.

(2) The “current value of all outstanding liens” means the amount necessary to retire all unpaid principal debts, accrued interest and penalties for which a lien acts as security. The current value must be computed on the date that the property owner responds to the tax collector’s notification according to Section 197.263(4), F.S. The current value is presumed to remain unchanged until the next annual determination, unless the tax collector receives actual notice of a change in the current value.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2423, 197.2425, 197.254, 197.263, 197.3632 FS. History–New xx-xx-xx.


(1) Any applicant denied a property tax deferral may appeal the tax collector’s decision to the value adjustment board (VAB). The petition must be filed with the VAB within 30 days after the tax collector sends the notice of denial.

(2) Any tax deferral applicant or recipient may appeal any penalties imposed on them to the VAB. The petition must be filed with the VAB within 30 days after the penalties are imposed.

(3) The petition must be filed using Form DR-486DP, Petition to The Value Adjustment Board - Tax Deferral or Penalties - Request for Hearing, incorporated by reference in Rule 12D-16.002, F.A.C.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2425, 197.301, FS. History–New xx-xx-xx.

(1) Deferred payment tax certificates will be issued for all deferred taxes, but these tax certificates are exempt from the advertisement and public sale provisions of Sections 197.432 or 197.4725, F.S. The tax collector must strike off each deferred payment tax certificate to the county shall, at the time of the tax certificate sale held pursuant to Section 197.432, F.S., strike off each deferred payment tax certificate to the county.

(2) In the event that undeferred taxes, including non-ad valorem assessments, or tax certificates are outstanding, they shall be collected in the usual manner provided in this rule chapter and shall be unaffected by the homestead deferral of taxes for prior or later years. The tax collector shall send a current bill for each year.

(3) In the event that deferred taxes become delinquent, the tax collector shall, on June 1 following the date the taxes become delinquent, proceed with the collection of the delinquent deferred taxes in the manner prescribed by Sections 197.263 and 197.432, F.S., for the collection of undeferred delinquent taxes. A tax certificate shall be issued to the persons who will pay the amount of all outstanding delinquent deferred taxes and interest accrued thereon plus the statutory interest accruing by reason of delinquency.


12D-13.030 Homestead Tax Deferral - Adjustment of Current Year’s Income.

In the case of an application for tax deferral before the end of the calendar year in which current taxes including non-ad valorem assessments are assessed, the applicant's household income must
shall be adjusted to reflect the full year’s estimated income. The estimate of full year’s household income must be made by multiplying the household income received to the date of application by a fraction, the numerator being 365 and the denominator being the number of days expired in the calendar year to the date of application.


12D-13.031 Homestead Tax Deferral - Application; Approval; Income and Age Requirements; Outstanding Liens and Primary Mortgage.

(1)(a) Any person who is entitled to claim homestead tax exemption under Section 196.031(1), F.S., may defer payment of a portion of the combined total of ad valorem taxes and non-ad valorem assessments for which a tax certificate would be sold under Chapter 197, F.S., levied on his or her homestead by filing an annual application with the tax collector on or before January 31 following the year in which the taxes and non-ad valorem assessments are assessed. The application for tax deferral shall be upon Form DR-570, Application for Homestead Tax Deferral, and shall be signed by the applicant.

(b) Any applicant who is entitled to receive the homestead tax exemption but has waived it for any reason shall furnish, with his or her application, a certificate of eligibility to receive the exemption from the property appraiser.

(2) When the application is approved, the tax collector shall defer that portion of the combined total described in subsection (1) of this rule section:

(a) Which exceeds five percent of the applicant’s household income for the prior calendar year, or
(b) In their entirety if the applicant’s household income for the prior calendar year is less than 10,000 dollars, or

(c) If the applicant is entitled to claim the increased exemption by reason of age and residency as provided in Section 196.031(3)(a), F.S., the tax collector shall defer that portion of the combined total described in subsection (1) of this rule section:

1. Which exceeds three percent of the applicant’s household income for the prior calendar year, or

2. In their entirety if the applicant’s household income for the prior calendar year is less than 10,000 dollars, or

3. In their entirety if the applicant is 65 years of age or older and the applicant’s household income is less than the household income designated for the additional homestead exemption for persons age 65 and older as provided in Section 196.075, F.S.

(3) No tax deferral shall be granted.

(a) If the total amount of deferred taxes, non-ad valorem assessments, and interest plus the total amount of all other unsatisfied liens on the homestead exceeds 85 percent of the assessed value of the homestead, or

(b) If the primary mortgage financing on the homestead is for an amount which exceeds 70 percent of the assessed value of the homestead.


12D-13.032 Homestead Tax Deferral - Payment of Tax.
If the application for tax deferral is approved, the applicant shall receive the discount prescribed by Section 197.162, F.S., on the amount of the undeferred portion of the current taxes including non-ad valorem assessments if paid within thirty days of the date of approval of the application. The tax collector shall give notice by mail of the approval and of the amount of any undeferred tax. If the undeferred portion of the taxes is not paid within thirty days of the approval of the application, the tax shall be paid at the discount or the interest rates prescribed by Section 197.162 or 197.172, F.S. If the application is disapproved the tax shall be paid at the monthly discount or interest rate prescribed by Section 197.162 or 197.172, F.S.


On or before December 31 of each year, the tax collector shall provide notice to each owner of property upon which taxes have been deferred of the duty to submit the current value of all outstanding liens upon the owner’s homestead. Such notice shall be on a form designated by the tax collector. Within 30 days of notification the owner shall submit in writing, on a form designed by the tax collector, a list of all outstanding liens upon the owner’s homestead, showing the current value thereof and shall sign the same.


Upon application for tax deferral or upon the annual notification to a tax deferral recipient pursuant to Section 197.263(5), F.S., each tax deferral applicant or recipient shall provide to the tax collector proof of a current insurance policy as required by Section 197.253(5), F.S., containing a clause obligating the carrier to notify the loss-payee of cancellation or nonrenewal of the policy.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.2423, 197.253, 197.263, 213.05 FS. History–New 6-18-85, Formerly 12D-13.34, Repealed xx-xx-xx.


The property appraiser shall promptly notify the tax collector of denials of homestead application and changes in ownership upon properties which have been granted tax deferral.


12D-13.0355 Deferred Tax on Lands Subject to Development Right Conveyances and Conservation Restriction Covenants.

Any payment of the deferred tax liability for lands subject to a conveyance of land development rights or a conservation easement covenant to the governing board of a public agency as described in Section 193.501(6)(a), F.S., or a charitable corporation for trust as described in Section 704.06(3), F.S., shall be payable to the county tax collector within 90 days of the date of approval by the board, corporation or trust of the reconveyance or release. The tax collector shall
annually report to the Department the amount of deferred tax liability collected pursuant to
Section 193.501, F.S.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 193.501, 704.06 FS.


Substantial rewording of Rule 12D-13.036 follows. See Florida Administrative Code for present text.


(1) The advertisement must include:

(a) A distinctive title (e.g., “Notice of Tax Certificate Sale”);

(b) The date and time the sale will begin;

(c) The location of the sale, including city and county, or the website on which the sale will be conducted (if by electronic means);

(d) A statement explaining the sale, specifying the amount due, and explaining that the amount due on each parcel includes costs, interest and prorated advertising costs, as well as taxes and non-ad valorem assessments;

(e) The person in whose name the property is assessed; and,

(f)1. The legal description as shown on the tax roll, or the parcel identification number or other information which identifies the property on the current tax roll.

2. If the parcel identification number is used, this language must be included in the newspaper notice of sale:

    See Current Tax Roll for

    Complete Legal Description.

(2)(a) The tax collector may list all lots to be sold that are owned by the same taxpayer in a subdivision under one subdivision heading. For example: Wild Subdivision, Lot 1, Block A, Lot
6. Block R.

(b) To apportion the advertising costs among the parcels of property, the costs of the subdivision heading will be prorated to all parcels advertised in that particular subdivision. The cost of advertising legal descriptions may be computed on a flat rate basis, regardless of the length of the description.


Substantial rewording of Rule 12D-13.037 follows. See Florida Administrative Code for present text.

12D-13.037 Collection of Taxes by Mail; Minimum Tax Bill; Collection Before Prior to Certified Roll.

The tax collector must not accept payment of taxes until the tax roll has been certified according to Section 193.122(2), F.S., except when:

(1) A taxpayer files a complaint before certification and makes payment according to Section 194.171(3), F.S.

(2) The tax collector must collect payment of prorated taxes on land acquired by a governmental unit after January 1, but before November 1 of the tax year, as provided in Section 196.295, F.S. (For the procedure to determine proration, see Rule 12D-13.016, F.A.C.)

(3) Collection under an interim assessment roll has been approved according to Section 193.1145, F.S.

(4) Collection of installment taxes are made according to Section 197.222, F.S.

(5) Collection of estimated taxes are made according to Section 197.2301, F.S.

(1) Form DR-528. The form of the Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments (example only), incorporated by reference in Rule 12D-16.002, F.A.C, must comply with shall be as prescribed by Section 197.3635, F.S.

(2) The tax collector may shall be authorized to include an additional statement with in the mailing of the notice of ad valorem taxes and non-ad valorem assessments an additional statement offering an explanation of any item on the notice. This supplemental statement may include the name and address of the tax collector, telephone number, location and branch offices, information concerning payment by mail and the tax collector’s policy regarding validating tax notices. Other information may be included as the tax collector deems necessary to accomplish the objective of collection and distribution of taxes.

(3) The tax collector shall notify the taxpayer of each parcel appearing on the real property assessment roll of the right to defer payment of taxes and non-ad valorem assessments pursuant to Section 197.252, F.S. The notice shall be printed on the back of the envelope used for mailing the notice of ad valorem taxes and non-ad valorem assessments and shall read:

NOTICE TO TAXPAYERS ENTITLED TO HOMESTEAD EXEMPTION

If your income is low enough to meet certain conditions, you may qualify for a deferred tax
payment plan on homestead property. An application to determine eligibility is available in the county tax collector’s office.


(1) Pursuant to Section 197.322(3), F.S., annual notice of outstanding tax certificates shall be mailed to the taxpayer at the same time the tax notices are mailed, in the following circumstances:

(a) Where there are outstanding tax certificates less than seven years old held by individuals without regard as to the levying local governing board or taxing authority; provided however that annual notice shall be given of certificates outstanding as of July 1, 1973, until such certificates are 20 years old.

(b) Where county-owned tax certificates and omitted year’s taxes are outstanding.

(2) The notice of outstanding tax certificates required by Section 197.322(3), F.S. and this rule may be included on the tax notice, or on Form DR-536, Notice of Outstanding Tax Sale Certificate(s) or Delinquent Taxes.


It is the responsibility of the mortgagee, lienholder or vendee requesting information under Section 197.344, F.S., to provide his or her most current address to the tax collector so that the notice is sent to the proper address. Any notice sent by the tax collector which is returned due to improper address or incorrect address is not required to be resent.

(1) Current Taxes.

(a) Upon delivery of a written request from a mortgagee or lienholder stating that he or she is the trustee of an escrow account for ad valorem taxes due on the property, the tax collector shall mail to the mortgagee or lienholder the notice of taxes against the property. When the original tax notice is mailed to a trustee of an escrow account, the tax collector shall mail a duplicate notice to the owner of the property with the additional statement that the original has been sent to the trustee. The tax collector shall also mail a duplicate tax notice to the vendee of a recorded contract for deed, or, if the contract is not recorded, the duplicate shall be mailed to the vendee upon written application.

(b) When a written request from a trustee of an escrow account or vendee of a contract for deed is in the form of a computer printout or attached to a computer printout or some other method of listing multiple legal descriptions on which the mortgagee is requesting notice, then the tax collector shall whenever necessary make whatever reasonable requirements of the trustee or vendee as are necessary to ensure that the listing is correct. The tax collector may establish cut-off dates, periods for updating the list and any other reasonable requirements to ensure that tax notices are mailed to the proper party on time. The trustee or vendee shall submit the written request annually on a date determined by the tax collector. The trustee or vendee shall also ensure that the list contains current accounts only and all satisfied mortgages have been purged.

(2) Delinquent Taxes.
(a) A mortgagee, lienholder or vendee whether the document is recorded or unrecorded, may file a description of land encumbered by a mortgage, lien or contract for deed with the collector on or before May 1 of each year and be entitled to receive all information during the current tax year concerning any delinquent taxes, certificates issued or tax sales of the property for the current year. The collector shall collect in advance a fee of two dollars annually for these services. This service charge shall apply to each legal description filed. This is an annual service charge and must be collected each year. The collector is not required to search the prior tax sales or other such records, but, on request, may search for information the immediate two prior tax years. The fee for each year’s service shall be two dollars.

(b) With regard to delinquent taxes the collector shall notify the mortgagee, lienholder or vendee as soon as a list of delinquent taxes is prepared. A copy of the newspaper advertisement of the List of Certificates to be sold shall suffice as notice. With regard to tax sale certificates, the notice should be furnished not later than 60 days after the issuance of tax certificates.

(3) The following information should be included in the above mentioned notices with regard to real property:

(a) A sufficient description of land sold, or for which a certificate has been issued, to put the mortgagee, lienholder, or vendee on notice that land in which it is interested has been affected;

(b) The number of each certificate issued and to whom;

(c) The face amount of the certificate and effective date for interest on the certificates;

(d) The cost for redemption of the certificates or cost to redeem the property from a tax deed sale.

(4) In the case of personal property, the tax collector shall notify the mortgagee, lienholder or vendee of delinquent taxes on the property described prior to April 25 of the year following the
year of assessment. (See Rule 12D-13.036, F.A.C.) The following information shall be provided
to the mortgagee, lienholder or vendee who has made application:

(a) Where practical, a general description of the property on which the taxes are assessed;

(b) The location of the personal property and the name in which the property is assessed; and

(c) The amount of taxes, interest, and all costs owed.

(5) Notice shall be by first class mail and it shall be the duty and responsibility of the
mortgagee, lienholder or vendee to provide his or her most current address to the tax collector so
that said notice is mailed to the proper address as required by this rule. Any notice mailed by the
tax collector pursuant to this rule which is returned due to improper address or incorrect address
shall not be required to be remailed.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.344;

(1) When the taxes under Section 193.481, F.S., on subsurface rights have become delinquent
and a certificate is to be sold on the delinquent subsurface rights, the collector shall be
responsible for notifying the assessed fee owner by regular first class mail of such delinquencies.
The assessed fee owner shall have the right to purchase the certificate at the maximum rate
allowed by law (18 percent per year) on the day of sale before other bids are accepted.

(2) When a tax certificate on subsurface rights is purchased by the fee owner and an
application for a tax deed is initiated under Section 197.502, F.S., the fee owner is in the same
position as are other bidders at the clerk’s sale. Priority extends only to the purchase of a tax
certificate by the fee owner and does not extend to the purchase of any tax deed.

Substantial rewording of Rule 12D-13.042 follows. See Florida Administrative Code for present text.

12D-13.042 Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors; Attachment of Personal Property in Case of Removal.

(1)(a) A petition filed under Section 197.413(2), F.S., must request the court to authorize the collection of all costs and fees that any public official may expend or charge in their official duty of levying on, seizing, and selling personal property.

(b) Costs and fees which may be authorized include, but are not limited to:

1. A pro rata portion of the filing fee;

2. The fee charged by the clerk for taxpayer notification that a petition was filed;

3. A pro rata portion of the advertising fees or charges;

4. A pro rata portion of the attorney’s fees incurred in the filing of the petition;

5. Statutory fees of the tax collector, sheriff and clerk;

6. Storage fees;

7. Transportation costs; and,

8. Insurance fees.

(2) The tax collector may include all delinquent personal property accounts on one petition, or may file several petitions which include any number of delinquent taxpayers the tax collector determines to be necessary.

(3) When the tax collector determines that the property appraiser has assessed personal property with an incomplete or improper identification, and the tax collector cannot proceed
under Section 197.413, F.S., the tax collector must notify the property appraiser that the property is not properly described or identified.

(4)(a) Form DR-517, Tax Collector’s Warrant, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify the tax collector in the county where the owner of the tangible personal property resides, if different from the county where the tangible personal property is located, that the court has validated a warrant authorizing the seizure and sale of the tangible personal property to collect delinquent taxes as provided in Section 197.413, F.S.

(b) Form DR-517L, Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify a lessee that the court has validated a warrant authorizing the seizure and sale of real property or tangible personal property or both to collect delinquent taxes as provided in Sections 197.413 and 197.417, F.S.


Substantial rewording of Rule 12D-13.044 follows. See Florida Administrative Code for present text.

12D-13.044 Sale of Personal Property After Seizure.

(1)(a) Personal property which is seized for delinquent taxes must be sold at public auction as authorized by Section 197.417, F.S. The tax collector is entitled to the same fees and charges allowed to sheriffs for execution sales according to Section 30.231, F.S.

(b) Form DR-514, Notice of Sale of Tangible Personal Property for Delinquent Taxes, incorporated by reference in Rule 12D-16.002, F.A.C., must be used to notify the owner of a scheduled public auction to sell the seized tangible personal property.
(2) In addition to the advertisement required by Section 197.417, F.S. the tax collector may also advertise in other publications, such as trade journals and newspapers.

(3)(a) When multiple items are seized, the tax collector must sell each item separately except when separate sale of the items would reduce the sale price of the whole, or when the items of property would be damaged or otherwise not bring the highest possible prices.

(b) If the tax collector determines that only unreasonable bids are being offered or if there are no bids, he or she must terminate the sale, readvertise, and sell the property at a later date.

(4) When the tax collector sells multiple items of property and the sale satisfies the tax lien and all costs and fees, but additional levied property exists, the tax collector may:

(a) Continue the sale of the excess property;

(b) Turn the remaining property over to the owner or last possessor of the property;

(c) Return excess property to the location where it was seized.

(5) If the property is sold for more than the total amount due, the surplus shall be returned to either the owner of the property or to the person who had possession of the property at the time of seizure.

(6) A sale or conveyance of personal property for taxes is valid, except on proof that the:

(a) Property was not subject to taxation; or

(b) Taxes were paid before the sale of personal property; or

(c) Tax warrant for the collection of delinquent personal property taxes has been barred by the statute of limitation provided in Section 197.416, F.S.

Substantial rewording of Rule 12D-13.045 follows. See Florida Administrative Code for present text.


(1) The tax certificate sale must begin by June 1 or the 60th day after the date of delinquency, whichever is later.

(2) At the tax collector’s discretion, the tax certificate sale may be conducted over multiple days. The tax collector may not conclude the tax certificate sale until all tax certificates are sold or struck off to the county.

(3) The face amount of the tax certificate must include:

(a) Delinquent taxes;

(b) Interest which has accrued between the date of delinquency and the date of sale calculated monthly, at a rate of 18 percent per year;

(c) Costs and any other charges, including advertising charges; and

(d) The tax collector’s commission.

(4)(a) All delinquent property taxes and non-ad valorem assessments included on the tax notice due on a parcel in any one year must be combined into one tax certificate.

(b) When the property appraiser has back assessed property and has placed the assessment or assessments on the tax roll according to Rule 12D-8.006, F.A.C., and the taxes become delinquent, the tax collector must advertise and sell a tax certificate for each assessment for back taxes that is delinquent.

(5)(a) Form DR-509, Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., is the suggested form for issuing a tax certificate to a purchaser.

(b) Form DR-509D, Deferred Payment Tax Certificate, incorporated by reference in Rule
12D-16.002, F.A.C., is the suggested form for issuing a deferred payment tax certificate to a county.


12D-13.0455 Electronic Issuance of Tax Certificates.

In those counties having the ability to issue tax certificates electronically, the tax collector may, in lieu of issuing individual document tax certificates for each tax certificate sold, issue a listing of tax certificates sold to each purchaser or county. An entry on the list constitutes the tax certificate document and must contain the name of the purchaser, the amount of each tax certificate purchased, the property identification number and interest percentage bid.

**Rulemaking Specific Authority 195.022, 195.027(1), 197.432(7), 213.06(1) FS. Law Implemented 193.092, 197.102, 197.122, 197.402, 197.403, 197.432, 213.05 FS. History–New 5-23-91, Amended xx-xx-xx.**

12D-13.046 Taxation of Governmental Property Under Lease to Non-Governmental Lessee.

(1) When property is owned by a governmental unit and is leased to a non-governmental lessee and is exempt from taxation, the tax must be assessed to the non-governmental lessee.
(2) If no rental payments are due pursuant to the agreement creating the leasehold estate, or if the property meets the requirements of Section 196.199(7), F.S., the leasehold estate must be taxed as real property.

(3) Ad valorem real property taxes relating to government property, levied on a leasehold that is taxed as real property under Section 196.199(2)(b), F.S., must be paid by the lessee. If such taxes are not paid, the delinquent taxes become a lien on the leasehold and may be collected and enforced under the provisions of Sections 197.412 and 197.413, F.S. The tax collector shall notify the Department of delinquencies and action taken to collect the delinquent tax.

(4) If rental payments are due, the leasehold estate shall be taxed as intangible personal property under Chapter 199, F.S., and delinquencies shall be processed as in the case of other intangible personal property.


Substantial rewording of Rule 12D-13.047 follows. See Florida Administrative Code for present text.


(1) In deciding if a tax certificate can be sold at public sale, the tax collector must determine the homestead exemption status of the property for each year delinquent taxes are assessed. The issuance of a tax certificate in any previous year does not affect this determination.

(2) The county may sell any certificates issued to it under Section 197.432(4), F.S., if the person who received the homestead exemption for the year the delinquent taxes were assessed no longer has homestead exemption on the property.
12D-13.048 Interest Rate on Tax Certificates.

(1) Tax certificates sold prior to December 31, 1972, shall earn interest as bid by the buyer not to exceed twelve percent per year for the first year and eight percent per year thereafter for the life of the certificate. Tax certificates struck off to the county prior to December 31, 1972, shall earn interest at the rate of 18 percent per year for the first year and eight percent per year thereafter for the life of the certificate.

(2) Tax certificates sold subsequent to December 31, 1972, but prior to October 1, 1975, shall bear interest at the rate bid by the buyer, not to exceed twelve percent per year for the life of the tax certificate. Tax certificates struck off to the county subsequent to December 31, 1972, shall bear interest at the rate of 18 percent per year for the life of the certificate.

(3) Tax certificates sold or purchased on or after October 1, 1975, shall earn interest at the rate bid by the buyer, not to exceed 18 percent per year for the life of the certificate. This shall also apply to tax certificates owned by counties prior to October 1, 1975, and purchased by an individual on or after October 1, 1975 (see Rule 12D-13.052, F.A.C.), but shall not apply to tax certificates owned by individuals prior to October 1, 1975, which are being transferred by endorsement from one individual to another after October 1, 1975. These certificates shall remain at the interest rate originally bid.
12D-13.050 Validity of Tax Certificates Sold on “Improvements Only” on Real Property Tax Rolls.

(1) Tax certificates must not be sold on assessments of “improvements” which have been conveyed to personal property by deed, contract, or other written instrument.

(2) The property classification of such property shall determine the tax roll on which the property should appear and the subsequent method of collecting the tax should it become delinquent. If the assessment is based upon a lease for the life of a person, the assessment shall be considered as real property and not personal property.

(3) When it is determined by the facts that property on which a tax certificate has been issued appears on the real property tax roll should have been on the personal property tax roll, the and a tax certificate has been issued, such tax certificate must be canceled, by the Department when requested of Revenue, as provided by law per request by the tax collector.

(4) When personal property was may have been assessed on the real property tax roll and a tax certificate issued, thereon; the assessment is not null and void against the property owner of such property and may be enforced against him within the same time and manner as that other personal property taxes may be enforced.


12D-13.051 General Rules Governing Redemption, Purchase, or Transfer of Tax Certificates.

(1) Definitions. As used in these rules, the term “redemption” refers to the procedure by which the legal titleholder of property, or someone acting in behalf of the legal titleholder, pays
to the tax collector the amount required to cancel and invalidate a tax certificate or portion thereof (as allowed by these rules) which is otherwise valid. The term, “Date of Redemption” is the date when the legal titleholder of property, or someone acting in behalf of the legal titleholder, pays to the tax collector in the manner provided by law the amount required to cancel and invalidate a tax certificate or portion thereof which is otherwise valid. The term “purchase” as used in Rules 12D-13.051 through 12D-13.054, F.A.C., refers to the procedures by which a person who is not the legal titleholder or someone acting in their behalf buys a tax certificate or portion thereof (as allowed by these rules) previously struck off to the county. The term “transfer” as used in Rules 12D-13.051 through 12D-13.054, F.A.C., refers to the procedures by which an individually owned tax certificate is sold, assigned or conveyed to another party.

(2)(a) When a tax certificate is redeemed, in whole or in part, the tax collector shall give the party making a redemption a receipt and certification showing the amount paid, a description of the property redeemed, the date, and number of the redeemed certificate.

(b) Those tax certificates issued against fee time-share real property shall be collected as a whole and not divided into individual units.

(3)(a) When a tax certificate held by an individual has been redeemed, in whole or in part, the tax collector shall determine the identity of the holders entitled to the proceeds of the redemption. The tax collector shall send a notice to the certificate holder’s last known address advising the holder to surrender the certificate. The tax collector shall pay to the holder of a redeemed tax certificate the face amount of the certificate and accrued interest at the rate stated in the certificate from the date of issuance to the date of redemption. However, if the accrued interest is less than five percent of the face amount of the certificate, the tax collector shall collect and pay to the holder a minimum mandatory charge of five percent of the face amount of
the certificate on redemption. Provided further, the tax certificate shall not bear interest nor shall the five percent minimum mandatory charge on redemption be applicable during the 60-day period following the delinquency date. On tax certificates issued before July 1, 1973 or where the rate of interest bid was zero percent the applicability of the five percent minimum mandatory charge on redemption shall be as provided by subsection 12D-13.053(3), F.A.C.

(b) If the certificate is not surrendered within 90 days of notification, the tax collector shall on the first day of the following quarter remit the unclaimed redemption funds to the board of county commissioners, less the sum of five dollars on each 100 dollars or fraction thereof, which shall be retained by the tax collector as a service charge. These are funds that the tax collector has held for the holder of redeemed certificates, but has been unable to pay over because of failure to surrender the certificate for payment.

(c) After a period of two years from the date said funds are transferred to the board of county commissioners all claims to such funds are forever barred and such funds shall become the property of the county. The date said funds are transferred to the board of county commissioners shall be the date on which the two-year limitation commences.

(4) When a tax certificate is owned by the county and held by the tax collector and the tax certificate is redeemed or purchased in whole or in part, the tax collector shall disburse to the various taxing authorities sharing in the proceeds of the certificate their pro rata share in the proportion that its millage bears to the total millage levied on the parcel for the year the taxes were assessed.

(5) Where a taxing authority or authorities have been abolished, the share they would have received from the certificate should pass as directed by the law that abolished such taxing authority. If such law contains no direction, the tax collector shall distribute the abolished taxing
authority’s share on the pro rata basis to the taxing authorities in existence at the time of redemption. However, taxing authorities that were not in existence when the taxes were levied are not entitled to share in the proceeds of certificate redemptions or purchases.

(6) When the whole interest represented by a certificate is not redeemed or purchased, the description of the interest, the date of redemption or purchase, and the amount received shall be posted on the certificate by the collector. A partially redeemed certificate shall be retained by the original owner or tax collector, as the case may be, subject to the posting entry made by the tax collector. When the whole interest represented by the certificate is redeemed, the certificate shall be canceled.

(7) The tax collector is entitled to the following fees:

(a) Six dollars and twenty-five cents for each certificate redeemed, partially redeemed, or purchased from the county.

(b) Five dollars per one hundred dollars or any fraction thereof, for remitting unclaimed redemption funds to the board of county commissioners.

(c) Two dollars and twenty-five cents for officially endorsing the transfer of a tax certificate from one individual owner to another party and denoting said transfer on the List of Certificates sold.

(8) Payment to the tax collector for redemption or purchase of tax certificates is recommended to be cash, bank draft, certified check or money order.

(9) When a tax certificate is redeemed, purchased, or transferred, the following shall be denoted on the List of Certificates sold:

(a) The fact that a certificate was redeemed or purchased, and an indication of whether it was a partial redemption or purchase, or the fact that a certificate was transferred.
(b) The name of the person who redeemed or purchased the certificate or to whom a certificate was transferred.

(c) The amount paid for redemption or purchase.

(d) The date of redemption, purchase or transfer.

(e) The amount of money due to the holder of a redeemed certificate.


12D-13.052 Redemption or Purchase of Tax Certificates Belonging to the County.

(1) When tax certificates are struck off to the county, they shall be held by the tax collector of the county in which the property is located. A tax certificate struck off to the county may be redeemed in whole or in part, at any time before a tax deed has been issued or before the property is placed on the list of lands available for sale, so long as the interest to be redeemed can be ascertained by legal description. Except for certificates struck off to the county pursuant to Section 197.432, F.S., and Rule 12D-13.047, F.A.C., a tax certificate struck off to the county may be purchased, in whole or in part, at any time before a tax deed has been issued or before the property is placed on the list of lands available for sale, so long as the interest to be purchased can be ascertained by legal description.

(2) When a taxpayer desires to redeem or purchase a portion of a tax certificate which can be readily separated from the whole by legal or usual subdivision, the tax collector shall prepare and forward a request for apportionment of value to the property appraiser. Within 15 days after the request is filed by the tax collector, the property appraiser shall apportion the property into the
parts sought to be redeemed or purchased, and return the apportionment to the tax collector. The collector shall immediately notify the person desiring to redeem or purchase parts of the certificate so that immediate redemption or purchase may be completed.

(3) The person redeeming or purchasing the certificate shall pay the amount of the tax certificate, 18 percent interest per year, calculated monthly from the month the tax certificate was struck off to the county to the date of redemption or purchase, and all applicable fees. When the certificate is being purchased, the amount paid shall become the new face value of the certificate. Interest shall be at the rate of 18 percent per year. However, if the certificate is redeemed and the interest earned is less than five percent of the face of the certificate, then the five-percent minimum mandatory charge shall apply. The five-percent minimum mandatory charge does not apply when a certificate is purchased from the county. Provided further, the tax certificate shall not bear interest, nor shall the five-percent minimum mandatory charge on redemption be applicable during the 60-day period following the delinquency date.


12D-13.053 Redemption of Tax Certificates Sold to Purchaser Other Than County.

(1) Any owner, agent or creditor of any person claiming property may redeem the property at any time before a tax deed is issued. The redemption may be of any interest in the property that is legally ascertainable. When a portion of the certificate is to be redeemed the procedure outlined in Rule 12D-13.052, F.A.C., shall be followed.

(2) In order to redeem the certificate the person desiring to redeem shall pay the amount of
taxes being redeemed, plus interest, calculated monthly, at the rate stated on the certificate, from
the month the certificate was sold to the date of redemption. When a tax certificate is redeemed
and the interest earned on the tax certificate is less than five percent of the face value of the
certificate, a minimum charge of five percent shall be charged; however, a tax certificate shall
not bear interest or shall the five-percent minimum mandatory charge on redemption be
applicable during the 60-day period following the delinquency date. The person redeeming the
tax certificate shall pay the accrued interest at the rate bid or the five-percent minimum charge
whichever is greater.

(3) The five-percent mandatory charge shall apply to tax certificates sold before July 1, 1973,
regardless of the interest rate bid. However, subsequent to July 1, 1973, the five-percent
mandatory charge shall not apply to tax certificates with an interest rate bid of zero percent.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.3632, 197.472,
213.05 FS. History–New 6-18-85, Formerly 12D-13.53, Amended 5-23-91, 12-13-92, Repealed
xx-xx-xx.

12D-13.054 Transfer of Tax Certificates Sold to Purchaser Other Than County.

(1) Tax certificates are transferable at any time before they are redeemed or a tax deed is
issued. The certificates shall be presented to the tax collector for his or her endorsement prior to
transferring it to another party. The new owner of the certificate shall assume all the rights of the
former certificate holder, and the clerk shall proceed with the completion of the tax deed sale if
the application has been filed.

(2) A tax certificate may be officially transferred only when the tax certificate is presented to
the tax collector by the owner of record or his or her agent and the request is made to transfer the
tax certificate to another party. When the appropriate fees are paid, the tax collector shall endorse

the certificate and indicate to whom it is transferred and the date of transfer on the certificate.

The official endorsement of a certificate by the tax collector with the date and the amount

received and its entry on the record of tax certificates sold shall be sufficient evidence of its sale,

assignment or conveyance to another party.

(3) The tax certificate should be presented to the tax collector by the holder of record with a

declaration of his or her intent to transfer the certificate to another party.

(4) Tax certificates transferred without endorsement of the tax collector are not official

transfers and until officially transferred, such certificates shall not entitle the holder of the tax
certificate to the proceeds upon redemption, to file a tax deed application, or to exercise any

other right conferred upon a certificate holder.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.462,

197.472, 213.05 FS. History–New 6-18-85, Formerly 12D-13.54, Amended 5-23-91, Repealed

xx-xx-xx.
the clerk incurred to schedule or conduct a tax deed sale and fees that the applicant has paid plus
the amount necessary to redeem all of the tax certificates in possession of the applicant.

(2) To process a redemption request, the clerk must: When a tax deed application has been
transferred to the clerk of the court and it is the desire of the property owner or his or her agent
or representative to redeem the property from the tax deed sale, the clerk of the court shall

(a) Direct the person who wants desiring to redeem the property said lands to the tax
collector’s office.

(b) Return The clerk of the court shall deliver to the tax collector: the tax certificate on which
the tax deed application is based,

1. The tax deed application, and certificate together with

2. A statement of all costs and fees paid to or incurred by the clerk and sheriff in connection
with the tax deed application.

(3)(a) After receiving the required information from the clerk Upon receipt of the tax deed
application and statement of fees and costs paid to the clerk of the court and sheriff, the tax
collector must shall allow the redemption of the tax deed application.

(b) The redemption amount required to redeem is shall be the total of:

1. Original amount certified by the tax collector to the clerk,

2. Costs the costs and fees of the clerk of the court and the sheriff;

3. Tax deed applicant’s statutory interest according pursuant to Section 197.542, F.S.;

and,

4. Redemption fee as authorized by Section 197.472 (3) F.S. for the tax
certificate on which the tax deed application is based.

(c) When all other tax certificates on the property land involved in the tax deed application
have been redeemed or canceled in connection with the tax deed application, only the tax
certificate on which the tax deed application is based is outstanding, and it is the only tax
certificate to be redeemed. The tax collector is entitled to a redemption fee of six dollars and
twenty-five cents ($6.25) for the tax certificate redeemed.

(4)(a) After upon payment of all applicable taxes, costs, fees and interest, the tax collector
must record the payment and redemption of the shall post all records to indicate that an
application for tax deed application has been redeemed.

(b) Within 15 business days after receiving the redemption, the tax collector must pay
shall refund to the applicant all funds received for the redemption of the tax deed application as
provided in Section 197.472 (5) F.S. soon as possible.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 197.462, 197.472,
197.502, 197.542 213.05 FS. History–New 6-18-85, Formerly 12D-13.55, 12-31-98, Amended
xx-xx-xx.

12D-13.056 Record List of Tax Certificates Sold for Taxes.
The “record of tax redemptions” referred to in Section 197.196, 1981 F.S., “the record of tax
sales” referred to in Section 197.181, 1981 F.S., and the “list of certificates sold for taxes”
referred to in Section 197.432, F.S., and these rules shall be considered as synonymous. The tax
collector shall only be required to maintain one list of certificates sold for taxes for each year.
The following information must shall be recorded kept on said list:

(1) The information required in Section 197.432(9), F.S. subsection 12D-13.045(10), F.A.C.

(2) The cancellation of tax certificates, including date of cancellation.

(3) The date of and the fact that a certificate, or a portion of a certificate thereof, expired or
was redeemed, purchased or transferred, and including the name of the transferee or person redeeming or purchasing it, including the amount paid or the name of the transferee.

(4) In the case of purchases at the tax sale, the face amount of the certificate.

(5) In the case of purchases of county held certificates and redemption of certificates, the amount received by the tax collector.


12D-13.057 Cancellation of Void Tax Certificates and Tax Deeds; Procedure; Return of Payments.

(1) When a void tax certificate or tax deed must be cancelled as provided by law, the tax collector must complete and send Form DR-510, Cancellation or Correction of Tax Certificate, incorporated by reference in Rule 12D-16.002, F.A.C., to the Department and add a memorandum of error to the list of tax certificates sold.

The tax collector shall initiate action to cancel any improperly issued tax certificate or any tax deed sold based upon an improperly issued certificate when requested in writing by the taxpayer or his or her representative or when an error is brought to the tax collector’s attention.

(2) When the error involves land on which a tax deed has been sold, it shall be the tax collector’s duty to report such findings to the clerk of the court.

(3) Where there has not been a tax deed sold, the tax collector shall notify the Department of the improperly issued certificate.

(4) If the tax collector fails to act in a reasonable time when properly notified in writing, his or her office shall be liable for all legitimate expenses of the taxpayer in clearing his or her title.
Legitimate expenses include, but are not limited to, reasonable attorney’s fees.

(5) Certificates may be canceled only by a court of proper jurisdiction or upon approval by the Department, except a tax certificate issued against a bankrupt estate in violation of 11 U.S.C. Section 362(a), Federal Bankruptcy Code, for the following reasons:

(a) Taxes have been paid;

(b) Lands were not subject to taxation at the time of assessment;

(c) The description of the property in the tax certificate is void;

(d) An error or omission that invalidates the sale;

(e) The tax certificate is void for some other reason.

(6) If the tax certificate was sold before June 15, 1976, the holder shall be entitled to receive only the purchase price of the certificate. If the tax certificate was sold on or after June 15, 1976, and is void due to an error of the property appraiser, tax collector, any other county official, or any municipal official, the holder shall be entitled to receive the purchase price plus interest thereon at the rate of eight percent per year. Tax certificates sold on and after October 1, 1998, will earn interest at the rate bid at the tax certificate sale or eight percent, whichever is less, calculated monthly from the date the tax certificate was purchased until the date the refund is ordered. Said interest shall be charged to the taxing authorities on a pro-rata basis, as further explained in Rule 12D-13.009, F.A.C.

(7) The county officer or taxing authority, as the case may be, which caused the error resulting in issuance of the void tax certificate, shall be charged for the costs of advertising incurred in the sale of the tax certificate.

(8) When the owner of the tax certificate requests that the certificate be canceled for any reason and the tax certificate owner does not desire a refund, the tax collector shall cancel the tax
certificate and no refund shall be processed. The tax collector shall require that the owner of the
tax certificate execute a statement that he or she is the holder of the tax certificate and that he or
she desires the certificate to be canceled and that no refund shall be made or is expected.

**Rulemaking Specific Authority** 195.027(1), 213.06(1), FS. Law Implemented 197.122, 197.182,
197.432, 197.442, 197.443, 197.444, 197.447, 213.05 FS. History—New 6-18-85, Formerly

12D-13.058 Cancellation of Tax Certificates, Suit by Holder.

(1) The owner of any tax certificate that is void for any reason shall have the right to bring an
action in the circuit court to have said tax certificates canceled and to obtain a refund of the
money paid for the certificate. The party or parties to the suit shall be the tax collector when the
tax certificate represented only county taxes, or those taxing bodies sharing in the pro rata
distribution of the proceeds of the tax certificate sales. The complaint must briefly describe the
tax certificate, state the certificate number, that the certificate is void and the reason therefor, and
demand that the certificate be declared void and that all amounts received by the governmental
units be returned. The complaint may include more than one request to cancel and refund void
tax certificates and may also include certificates on unrelated parcels.

(2) If the court so orders refunds shall be made pursuant to these rules. Refunds requested or
ordered pursuant to Sections 197.443 and 197.444, F.S., shall be made according to the
provisions of Section 197.182, F.S.

**Rulemaking Specific Authority** 195.027(1), 213.06(1) FS. Law Implemented 197.182, 197.432,
197.443, 197.444, 213.05 FS. History—New 6-18-85, Formerly 12D-13.58, Amended 5-23-91,
12-31-98, Repealed xx-xx-xx.
12D-13.059 Statute of Limitations on Tax Certificates and Tax Warrants.

(1) Tax certificates issued prior to July 1, 1973, shall be valid for 20 years from the date of issuance. Tax certificates issued after July 1, 1973, and all tax warrants shall be valid for seven years from the date of issuance. Tax certificates struck off to the county or held by the county after December 31, 1972, shall expire as provided for in Rule 12D-13.060, F.A.C. These limitations shall not apply to tax certificates sold under the provisions of Chapter 18296, Laws of Florida, 1937.

(2) After the appropriate period of limitation has run, no action shall be commenced in any court based upon an expired tax certificate or warrant, no tax deed application may be made based upon an expired certificate, and no tax sale shall be held based upon an expired warrant.

(3) Upon the expiration of the appropriate period of limitation, the tax collector shall cancel expired certificates and warrants and note the date of cancellation upon the list of certificates sold for taxes or the warrant register, as the case may be and note on the warrant: “Barred by Section 197.416, F.S.”; or in the case of tax sale certificates: “Canceled by Act of 1973 Florida Legislature”.

(4) The period of limitations on tax certificates shall be tolled upon the institution of any judicial or administrative proceeding involving the property or affecting the lien of the tax certificate, when an application for tax deed is made on the property described in the certificate, or when the property described in the certificate has been placed on the “List of Lands Available for Taxes.”

(5) The seven-year statute of limitation does not apply to deferred payment tax certificates.

Rulemaking Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 95.051, 194.171,
Substantial rewording of Rule 12D-13.060 follows. See Florida Administrative Code for present text.

12D-13.060 Application for Obtaining Tax Deed by Certificate Holder; Fees.

(1) PROCEDURE: APPLICATION FOR TAX DEED BY COUNTY. Each year, the tax collector must notify the board of county commissioners or the governing board of the county of all county held tax certificates for which a tax deed can be applied under Section 197.502(3), F.S.

(2) PROCEDURE: APPLICATION FOR TAX DEED BY CERTIFICATE HOLDERS OTHER THAN THE COUNTY.

(a) The tax deed application, Form DR-512 (Notice to Tax Collector of Application for Tax Deed, incorporated by reference in Rule 12D-16.002, F.A.C.), is not considered complete until all required taxes, interest, costs and fees have been paid as required by Section 197.502(2), F.S.

(b) If the application is not completed by the applicant, the tax collector may cancel the application and no payments made by the applicant will be refunded.

(c) If the applicant is the only tax certificate holder of record on the property included in the application, then it is not necessary for the applicant to redeem certificates he or she owns in connection with the application for tax deed. However, the certificates must be surrendered and the face value of all surrendered certificates must be included in the opening bid.

(d) 1. Consolidated applications may be accepted, at the tax collector’s discretion, using a single Form DR-512.

2. The tax collector may collect a $75 fee for each separate tax deed application.
3. For each parcel included in a consolidated application, there must be separate:

   a. Certifications on Form DR-513 (Tax Collector’s Certification, incorporated by reference in Rule 12D-16.002, F.A.C.), issued by the tax collector according to Section 197.502, F.S.;

   b. Statements as provided by Section 197.502(4), F.S.; and,

   c. Tax deeds issued according to Section 197.502(9), F.S.

(3) PROCEDURE AFTER APPLICATION IS MADE – ALL CERTIFICATES.

   a. After receiving the abstract or title search, the tax collector must prepare and deliver a certification to the clerk on Form DR-513, and attach a certification of the names and addresses of those persons who must be notified, as required by Subsection 197.502(4), F.S.

   b. The tax collector must calculate and enter the interest accrued, from the month after the date of application through the month in which the Form DR-513 is certified to the clerk.

   c. 1. The clerk must advertise and administer the tax deed sale and must receive fees as provided in Section 28.24 F.S. All fees must be paid to the clerk before the tax deed is issued.

       2. A resale is subject to the requirements of Sections 197.502 and 197.542, F.S. As provided in these statutes, the clerk is only required to attempt to hold one tax deed resale. If a resale cannot be conducted as provided in these statutes, the clerk must put the land on the list of “lands available for taxes.”

Connection with Tax Deed Applications; Fees.

(1) Ownership and encumbrance reports must cover shall be made for a minimum of 20 years before prior to the tax deed application.

(2) The tax collector may choose to accept the ownership and encumbrance report in paper or electronic form. shall require the ownership and encumbrance report to contain at a minimum the following:

(a) A list of all tax certificates and omitted years’ taxes on the property on which the tax deed application is filed; and

(b) The names and addresses of all persons or firms enumerated in Rule 12D-13.060, F.A.C.

(3) The tax collector may contract with a title company for a reasonable fee to provide the minimum information required above, provided however, if additional information is required the tax collector shall make a written request to the title or abstract company stating such additional requirements.

(4) The ownership and encumbrance report shall be printed or typed upon stationery or other paper showing a letterhead of the person, firm or company making the search and the signature of the person making the search or an officer of the firm shall be attached. The tax collector shall not be liable for payment to the firm unless these requirements are met.

(5) The tax collector may select any title or abstract company he or she desires, regardless of its location so long as the fee is reasonable, the minimum information is submitted and the abstract or title company is authorized to do business in the State of Florida. The tax collector may advertise and accept bids for the title or abstract company if he or she deems appropriate.

(6) The tax collector shall not accept or pay for any title search or abstract that includes a phrase such as “no financial responsibility is assumed for this search.” However, reasonable
restrictions as to the liability or responsibility of the abstract or title company are acceptable. The tax collector is authorized to contract for higher maximum liability limits than the limits provided under Section 627.7843(3), F.S.

(7) In order to establish uniform prices for ownership or encumbrance reports at the county level, the tax collector shall ensure that the contract for ownership and encumbrance reports include all requests for title searches or abstracts for a given period of time. A contract period may be for one month or longer, provided however, that all ownership and encumbrance report requests be at the uniform price for that contract period.

(8) Fees paid by the tax collector for ownership and encumbrance reports must be collected from the tax deed applicant and added to the opening bid.

Rulemaking Specific Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 197.502, 197.512, 197.522, 627.7843 213.05 FS. History–New 6-18-85, Formerly 12D-13.61, Amended 12-3-01, 12-30-04, xx-xx-xx.

12D-13.062 Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale.

(1) Advertising.

(a) After receiving the tax collector’s certification and tax deed application, the clerk must Upon receipt from the tax collector of the tax collector’s certification and the tax deed application the clerk shall publish a notice of the pending sale once each week for four consecutive weeks at weekly intervals in a local newspaper. The form of the notice shall be as prescribed by the Department of Revenue. No tax deed sale shall be held until 30 days after the first publication of notice.
(b) The clerk shall obtain proof of publication and file the same in his or her office before holding a tax deed sale.

(b) Proof of publication may be copies of all four advertisements a copy of the advertisement showing the date the advertisements were published and copies of all four advertisements. The four advertisements must not be clipped from the paper, but shall remain intact with so that the date line of the paper is shown.

2. Proof of advertisement may also be in the form of a publisher’s affidavit with one copy of the advertisement attached.

(c) The form of the notice and the information it contains must be substantially as follows:

NOTICE OF APPLICATION FOR TAX DEED Notice of Application for Tax Deed

NOTICE IS HEREBY GIVEN

That

The holder of the following tax certificates has filed the said certificates for a tax deed to be issued thereon. The certificate numbers and years of issuance, the description of the property, and the names in which it was assessed are as follows:

___ Certificate No./Year of Issuance/Description of Property/Name in which assessed

All of the said property is being in the _______ County of __________, State of Florida.

Unless the such certificate or certificates are redeemed according to law, the property described in the such certificate or certificates will be sold to the highest bidder at the courthouse door on the ___ (date and time) ___ day of ___ at ___ a.m.

☐ Live auction ☐ Electronic sale

Dated this ______ day of 19____.
Clerk of Circuit Court, of ___________ County, Florida Ad No. ___

2. The notice must shall be single column and the size of the print must shall be the same as any other legal advertisement. The clerk must of the court shall not consolidate legal advertisements of tax deed applications with different legal descriptions. A tax deed shall have only one legal description included on the deed. Consolidated sales are prohibited. The clerk shall sell the land in each tax deed application separately.

(2) Clerk’s Responsibilities for Delivery to the Sheriff Delivering and Posting.

(a) At least 30 days prior to the date of sale, the clerk shall prepare a notice containing the warnings required by Section 197.522(2)(a), F.S., for owners of the property to be sold and by Section 197.522(2)(b), F.S., for owners of contiguous property listed in the tax collector’s statement pursuant to Section 197.502(4)(h), F.S., and:

(a)1. If the owner of the property to be sold resides in the same county where in which the property is located, the clerk must deliver an original plus and sufficient copies of the notice to the sheriff of that county; and

(b) 2. If the owner resides in Florida outside the county where the property land is located, the clerk must deliver an original plus and sufficient copies of the notice to the sheriff of the county where the owner resides, and a copy to the sheriff of the county in which the property is located, unless the property is assessed as non-agricultural acreage or vacant land;

(c) 3. If the owner resides outside the State of Florida, the clerk must shall send notice to the sheriff of the county where the property is located, unless the property is assessed as non-agricultural acreage or vacant land;

4. For the owners of the property contiguous to the property to be sold, deliver an original and sufficient copy of the notice described in Section 197.522(2)(b), F.S., to the sheriff of the
county in which the contiguous property lies.

(b) At least 20 days prior to the date of sale, the sheriff of the county where the owner resides shall serve the notice received from the clerk in the manner specified in Chapter 48, and the sheriff of the county where the property is located shall post the notice in a conspicuous place on the property.

(3) If the notice to titleholders required by Sections 197.502(4)(a) and 197.522(1), F.S., is returned to the clerk as “undeliverable”, the clerk must review the most recent property tax roll and the clerk’s court and other records containing address information to attempt to get a valid address. If an additional address is found, notice must be resent to the titleholder at that address.

Mailing. At least 20 days prior to the date of sell, the clerk shall mail notices, by certified mail, to all persons listed in the tax collector’s certification. Such notices shall contain the warning required by Section 197.522(1)(b), F.S. When such warning, combined with a copy of the advertised notice, is sent, it shall be deemed sufficient notice.

(4) The clerk shall prepare a certificate containing the names and addresses of those persons notified by mail and the date of mailing. The certificate shall be attached to the affidavit of publisher (proof of publication).

(5) Except when land is redeemed, the clerk of the circuit court shall record his or her certificate of notice together with the affidavit of publisher (proof of publication) in the official records of the county. For the recording of the certificate of notice and affidavit of publisher the clerk shall receive such fees for recordation as specified in Chapter 28, F.S.


When a tax certificate on subsurface rights is purchased by the fee owner and an application for a tax deed is started under Section 197.502, F.S., the fee owner is in the same position as other bidders at the clerk’s sale. Priority extends only to the purchase of a tax certificate by the fee owner and does not extend to the purchase of any tax deed.

Rulemaking Authority 195.022, 195.027(1), 213.06(1) FS. Law Implemented 193.481, 197.343.

197.502 FS. History–New xx-xx-xx.

Substantial rewording of Rule 12D-13.063 follows. See Florida Administrative Code for present text.


(1)(a) The statutory (opening) bid required by the clerk at the sale must be the sum of:

1. All outstanding tax certificates redeemed or surrendered;

2. Any delinquent taxes and non-ad valorem assessments;

3. The amount of the tax certificate on which the application for tax deed is based;

4. The tax collector’s fees and costs as specified;

5. The sheriff’s fees for delivering and posting notices;

6. The clerk’s fees and costs according to Section 28.24, F.S.;

7. Interest on the total, computed at 1.5 percent per month, beginning the month after the date of application and continuing through the month of the sale; and,

8. All tax certificates that were sold.

(b) If the property is assessed on the latest tax roll as homestead, the opening bid shall be increased to include an amount equal to one-half of the assessed value of the property as listed on the current year’s tax roll.
(2)(a) A tax deed must have only one legal description on the deed.

(b) Consolidated sales are prohibited.

(c) The clerk must sell the land in each tax deed application separately.

(3) If there are no bids higher than the statutory opening bid, the property must be sold to the certificate holder. The certificate holder is required to pay to the clerk all amounts included in the statutory bid, applicable documentary stamp tax and recording fees.

(4) The clerk must use the form prescribed by the Department of Revenue, Form DR-506, Tax Deed, incorporated by reference in Rule 12D-16.002, F.A.C.

Rulemaking Specific Authority 195.027(1), 213.06(1), FS. Law Implemented 28.24, 197.122, 197.3632, 197.443, 197.502, 197.512, 197.522, 197.542, 197.552, 197.562, 197.582, 213.05, FS.

History-New 6-18-85, Formerly 12D-13.63, Amended 5-23-91, 12-13-92, 1-2-01, 12-3-01, xx-xx-
xx.


(1) If the tax deed application was made by the county and there are no other bidders, the clerk shall enter the land on a “List of Lands Available for Taxes”. If all outstanding tax sale certificates from the land were issued after July 1, 1999, the county shall then have 90 days after the land is placed on the list to purchase the land for the opening bid. If any tax sale certificates were sold on or before July 1, 1999, the 90 days shall run from the sale date. After 90 days, any person or governmental unit may purchase the land for the opening bid. If the county does not elect to purchase the land, the county must notify each legal titleholder of property contiguous to the land available for taxes, as provided in Section 197.502(4)(h), F.S., before expiration of the 90-day period. Interest on the opening bid continues to accrue through the month of sale as
prescribed by Section 197.542, F.S. Where property is purchased from the list by the county or other governmental unit for its own use, omitted years’ taxes may be canceled in the manner prescribed under the provisions of Section 197.447, F.S.

(2) Taxes shall not be extended against parcels contained on the list but shall be added to the minimum bid as they become due.

(3) If not purchased, lands contained on the list with any certificates issued on them on or before July 1, 1999, shall escheat to the county, free and clear as provided under Section 197.502(8), F.S., seven years after the date on which the property was offered for tax deed sale. If not purchased, lands contained on the list on which all certificates on them were issued after July 1, 1999, shall escheat to the county, free and clear as provided under Section 197.502(8), F.S., three years after the date on which the property was offered for tax deed sale. The clerk shall execute an escheatment tax deed vesting title in the board of county commissioners of the county in which the property is located.


Substantial rewording of Rule 12D-13.065 follows. See Florida Administrative Code for present text.

12D-13.065 Disbursement of Sale Proceeds.

(1) When the property is purchased for an amount exceeding the tax deed applicant’s expenses, the clerk must send notices to those persons listed in Section 197.502(4)(a) through (g), F.S., advising them of the surplus funds. A suggested form of the notice is:

NOTICE

CTF NO. ________ Property Description __________
As required by Chapter 197, F.S., the above property was sold at public sale on __________. After payment of all funds due to government units has been made, a surplus of $____ will remain and be held by this office for the benefit of persons having interest in this property, as described in Section 197.502(4)(a) through (g), F.S.

Attached is a copy of the abstract of this property received from the office of the tax collector reflecting all persons having an interest in this property according to Section 197.502(4)(a) through (g), F.S.

Date: ____________________

_________________________
Clerk
_________________________
County

(2) All records pertaining to tax deed sale surplus funds should remain with the clerk.


(1) Tax deeds may be corrected at any time by the clerk of the court so long as no rights of the property owner are violated.

(2) Tax deeds already that have been issued may only be canceled, set aside or determined to be void by a judicial decree. When it shall appear to the clerk of the court that the tax deed is void, the clerk shall notify the tax deed holder that the tax deed may be void.
(3) Upon a determination by a court of competent jurisdiction that a tax deed is void, the clerk of the court shall immediately forward to the Department all necessary information for the cancellation of the deed, including a copy of the court’s determination. The Department will review the proceedings and approve the cancellation of the tax deed sale and any tax certificate on which the tax deed is based if applicable. If the court determines that refunds are to be made the Department shall approve the refunds so ordered by the court. If the court determines the deed to be void, but does not specify the amount to be refunded, if any, the clerk shall prepare a certificate of all costs the tax deed owner has expended from the date of purchase to the date of cancellation. Costs to the tax deed owner shall include, but are not limited to the amount paid for the tax deed and all subsequent taxes paid on the land included within the tax deed. Based upon the clerk of the court’s certification, the Department shall approve whatever refunds are appropriate. The refund procedure shall be the same as the procedure for refunds in general as described in these rules and Section 197.182, Florida Statutes.

(2)(a)(4) When it appears that a tax deed has been issued incorrectly and the tax deed holder agrees to transfer the tax deed to the county by quit claim or any other instrument that will affect the change of ownership, the clerk of the court must refund to the tax deed holder the amount paid for the tax deed plus any subsequent taxes paid as provided by Section 197.542, F.S.

(b) If the tax deed is voluntarily surrendered, it is not necessary for the clerk of the court to obtain a judicial determination of the validity of the tax deed.

12D-13.067 Tax Collector’s Certification, Murphy Act Lands.

1) The following procedures shall be used for certifying the ad valorem taxes have been paid pursuant to the provisions of Section 253.82(1), F.S.

(a) Upon written request by the owner of real estate, accompanied by the fee for recording the certificate prepared by the tax collector, the tax collector shall conduct a search of the tax rolls back to at least January 1, 1971.

(b) The applicant shall present proof of ownership to the tax collector. Proof of ownership may be in the form of a recorded deed.

(c) The search conducted by the tax collector shall be an ad valorem tax search only, to determine if ad valorem taxes have been paid for the preceding 20 years.

(d) The search shall be conducted within 30 days from the date of the request.

(e) If the search reveals that the ad valorem taxes have been paid since at least January 1, 1971, the tax collector shall prepare and record a certificate evidencing such fact. The tax collector has the discretion of attaching a copy of the paid tax receipts to the certificate.

(f) The tax collector shall return a recorded copy of the certificate to the applicant and to the Department of Environmental Protection, Division of State Lands.

(g) The tax collector shall be authorized to purchase a reasonable bond for the performance of this service.

(2) The form of the Tax Collector’s Certificate shall be substantially as follows:

TAX COLLECTOR’S CERTIFICATE

SECTION 253.82, F.S.,

PURSUANT TO SECTION 253.82, F.S., I HEREBY CERTIFY THAT THE AD VALOREM
TAXES HAVE BEEN PAID AS INDICATED FOR THE PRECEDING 20 YEARS ON THE FOLLOWING DESCRIBED LAND.

LEGAL DESCRIPTION OF LAND INCLUDED IN THIS CERTIFICATE:

_______________________________________

Current Owner of Record: _________________________________________

NOTE: TAX COLLECTOR MUST LIST ALL MURPHY ACT TAX SALE CERTIFICATES.

MURPHY ACT TAX SALE CERTIFICATE NUMBER ___

YEAR AND DATE OF ISSUANCE ___

If you have cumulative delinquent tax records for the past 20 years on your current tax roll, it is recommended but not required that the year and date paid be included.

<table>
<thead>
<tr>
<th>YEAR</th>
<th>DATE PAID</th>
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</tr>
</tbody>
</table>

ACKNOWLEDGEMENT

DATE __________

BY ______________

SIGNATURE OF TAX COLLECTOR


Repealed xx-xx-xx.
NAME OF PERSON ORIGINATING PROPOSED RULE IS: Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (840)617-8879, email blickr@dor.state.fl.us

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

DATE PROPOSED RULE APPROVED BY THE AGENCY HEAD: [to be added when the Governor and Cabinet approve publication]

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: The first Notice of Rule Development for this proposed rule was published May 4, 2015. A second Notice of Rule Development for this proposed rule was published August 11, 2015.
SUMMARY OF PROPOSED RULE
The proposed amendments to this rule amend Forms DR-409 (Certificate of Correction of Tax Roll), DR-453 (Notice of Tax Lien for Exemptions and Assessment Limitations), DR-453B (Notice of Tax Lien for Assessment of Escaped Taxes), DR-505 (Report of Discounts, Errors, Double Assessments, and Insolvencies), DR-506 (Tax Deed), DR-506E (Escheatment of Tax Deed), DR-509 (Tax Certificate), DR-509D (Deferred Payment Tax Certificate), DR-512 (Application for Tax Deed), DR-513 (Certification of Tax Deed Application), DR-514 (Notice of Sale of Tangible Personal Property for Delinquent Taxes), DR-517 (Tax Collector’s Warrant), DR-517L (Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes), DR-518 (Cutout Request), DR-534 (Application for Installment Payment of Property Taxes).

The proposed amendments to this rule repeal Forms DR-507C (List of Certificates Sold for Taxes), and DR-517C(Warrant Register (Continuous)).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE
The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to adopt forms to implement revisions to DOR’s rule chapter 12D-13, F.A.C., to implement changes the
Legislature adopted in Chapter 2007-339, Laws of Florida (section 7); Chapter 2008-194, Laws of Florida (section 3); Chapter 2009-204, Laws of Florida (section 13); Chapter 2011-107, Laws of Florida (sections 2 and 3); Chapter 2011-151, Laws of Florida (all sections); Chapter 2011-181, Laws of Florida (section 3); Chapter 2012-57, Laws of Florida (section 3); Chapter 2012-193, Laws of Florida (sections 8, 9, and 10); Chapter 2013-148, Laws of Florida (section 1); Chapter 2013-246, Laws of Florida (section 2); and Chapter 2014-211, Laws of Florida (sections 4, 5, 6, 7, and 8); and update forms property appraisers, tax collectors and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments.

The effect of this proposed amended rule is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated and more efficient forms for paying and collecting property taxes and non-ad valorem assessments.

**FEDERAL COMPARISON STATEMENT**

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

**SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD MAY 28, 2015**

A Notice of Rule Development for proposed amendments to Rule 12D-16.002 was published in the Florida Administrative Register on May 4, 2015. A rule development workshop was held on May 28, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. Several comments were presented at the workshop. Changes were made to Form DR-513 to allow for additional entries and to Form DR-534 to separate application and installment payment coupons.
SUMMARY OF RULE DEVELOPMENT WORKSHOP HELD AUGUST 27, 2015

A Notice of Rule Development for proposed amendments to Rule 12D-16.002 was published in the Florida Administrative Register on August 11, 2015. A rule development workshop was held on August 27, 2015. Interested parties and county officials were invited to attend in person and through a teleconference system. The changes made were to:

- Form DR-534, Application for Installment Payment of Property Taxes. Title was changed and minor language changes suggested by the Tax Collector Association Committee.
NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms.

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to adopt forms to implement revisions to DOR’s rule chapter 12D-13, F.A.C., to implement changes the Legislature adopted in Chapter 2007-339, Laws of Florida (section 7); Chapter 2008-194, Laws of Florida (section 3); Chapter 2009-204, Laws of Florida (section 13); Chapter 2011-107, Laws of Florida (sections 2 and 3); Chapter 2011-151, Laws of Florida (all sections); Chapter 2011-181, Laws of Florida (section 3); Chapter 2012-57, Laws of Florida (section 3); Chapter 2012-193, Laws of Florida (sections 8, 9, and 10); Chapter 2013-148, Laws of Florida (section 1); Chapter 2013-246, Laws of Florida (section 2); and Chapter 2014-211, Laws of Florida (sections 4, 5, 6, 7, and 8); and update forms property appraisers, tax collectors and clerks of court use to administer, enforce, and collect local property taxes and non-ad valorem assessments.

The effect of this proposed amended rule is that taxpayers, property appraisers, tax collectors, and clerks of court will have updated and more efficient forms for paying and collecting property taxes and non-ad valorem assessments. This proposed draft rule and forms are posted on the Department’s website at http://dor.myflorida.com/dor/property/legislation/rules/.

SUMMARY: The proposed amendments to this rule amend Forms DR-409 (Certificate of Correction of Tax Roll), DR-453 (Notice of Tax Lien for Exemptions and Assessment Limitations), DR-453B (Notice of Tax Lien for Assessment of Escaped Taxes), DR-505 (Report
of Discounts, Errors, Double Assessments, and Insolvencies), DR-506 (Tax Deed), DR-506E (Escheatment of Tax Deed), DR-509 (Tax Certificate), DR-509D (Deferred Payment Tax Certificate), DR-512 (Application for Tax Deed), DR-513 (Certification of Tax Deed Application), DR-514 (Notice of Sale of Tangible Personal Property for Delinquent Taxes), DR-517 (Tax Collector’s Warrant), DR-517L (Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes), DR-518 (Cutout Request), DR-534 (Application for Installment Payment of Property Taxes).

The proposed amendments to this rule repeal Forms DR-507C (List of Certificates Sold for Taxes), and DR-517C (Warrant Register (Continuous)).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Department has determined that these proposed rule amendments and proposed amended forms will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of $200,000 in the aggregate within one year after the implementation of the rule. A Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Department. The Department has determined that these proposed rule amendments and proposed amended forms are not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied on and described herein: 1) no requirement for an SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or provide
a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 213.06(1), FS.


A HEARING WILL BE HELD AT THE DATE, TIME, AND PLACE SHOWN BELOW:

DATE AND TIME: [to be added when the Governor and Cabinet approve publication]

PLACE:

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Robert Blick at (850)617-8879. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450
THE FULL TEXT OF THE PROPOSED RULE IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted 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/property, 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 (8)(b)</td>
<td>No change.</td>
<td></td>
</tr>
<tr>
<td>(9)(a) DR-409</td>
<td>Certificate of Correction of Tax Roll (r. xx/xx 11/12)</td>
<td>xx/xx 11/12</td>
</tr>
<tr>
<td>(b) through (16)</td>
<td>No change.</td>
<td></td>
</tr>
<tr>
<td>(17)(a) DR-453</td>
<td>Notice of Tax Lien for Homestead Exemption and/or Limitation Exclusions and Assessment Limitations (r. xx/xx 12/05)</td>
<td>xx/xx 12/05</td>
</tr>
<tr>
<td>(b) DR-453B</td>
<td>Notice of Tax Lien for Assessment of Escaped Taxes (r. xx/xx 12/03)</td>
<td>xx/xx 12/03</td>
</tr>
<tr>
<td>(c) through (41)(d)</td>
<td>No change.</td>
<td></td>
</tr>
<tr>
<td>(42) DR-505</td>
<td>List of Errors, Insolvencies, Double Assessments, and Discounts</td>
<td>xx/xx 7/92</td>
</tr>
</tbody>
</table>
Report of Discounts, Errors, Double Assessments, and Insolvencies (r. xx/xx 7/92)

(43)(a) DR-506 Tax Deed (r. xx/xx 1/95) xx/xx 12/95
(b) DR-506E Escheatment Tax Deed (r. xx/xx 4/06) xx/xx 10/07

(44)(a) DR-507C List of Certificates Sold for Taxes (r. 12/06) 10/07
(b) DR-508 No change.

(45)(a) DR-509 Tax Sale Certificate (Continuous) (r. xx/xx 7/93) xx/xx 7/93
(b) DR-509D Deferred Payment Tax Sale Certificate (r. xx/xx 7/93) xx/xx 7/93

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

(47)(a) DR-512 Notice to Tax Collector of Application for Tax Deed (r. xx/xx xx/xx 5/88)
(b) DR-513 Tax Collector’s Certification of Tax Deed Application (r. xx/xx 4/04 xx/xx 12/03)
(c) DR-514 Notice of Sale of Tangible Personal Property for Delinquent Taxes (r. xx/xx 9/94)

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

(e) DR-517 Tax Collector’s Warrant for Collecting Personal Property Taxes (r. xx/xx 12/95 xx/xx 8/95)

(49)(a) DR-517C Warrant Register (continuous) (n. 9/82) 9/82
(b) DR-517L Execution and Warrant for Collection of Delinquent Ad Valorem Leasehold Taxes (r. xx/xx 4/96 xx/xx 4/96)

(50)(a) DR-518 Cut Out Cutout Request (r. xx/xx 4/92 xx/xx 4/92)
(b) through (52)(a) No change.
Notice and Application for Alternative Payment of 20XX Property Taxes Application for Installment Payment of Property Taxes

(r. xx/xx 42/44)


(53) through (61)(b) No change.


NAME OF PERSON ORIGINATING PROPOSED RULE IS: Robert Blick, Tax Law Specialist, Property Tax Oversight Program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (840)617-8879, email blickr@dor.state.fl.us.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE IS: Governor and Cabinet.
DATE PROPOSED RULE APPROVED BY THE AGENCY HEAD: [to be added when the Governor and Cabinet approve publication]

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: The first Notice of Rule Development for this proposed rule was published May 4, 2015. A second Notice of Rule Development for this proposed rule was published August 11, 2015.
CERTIFICATE OF CORRECTION OF TAX ROLL

Sections 197.131 and 197.122, Florida Statutes
To: Tax Collector, ____________ County, Florida

Please make the corrections below to the Real Property or Tangible Personal Property Tax Roll for 20___.

<table>
<thead>
<tr>
<th>Parcel ID</th>
<th>O.R. book</th>
<th>Page</th>
<th>Name</th>
<th>Tax roll description</th>
</tr>
</thead>
</table>

**Refunds**
- Refund less than $2,500
  Tax collector: determine refund
- Refund $2,500 or more
  Tax collector: send to DOR for action (s. 197.182, F.S.)

**Material mistake of fact being corrected**
- Material mistake of fact being corrected according to s. 197.122, F.S., within one year of approval of the tax roll according to s. 193.1142, F.S., on _______ (enter date).

**Correction Type**
- Add to roll
- Delete from roll
- Back assess
- Correct description
- Correct name, address
- Combine with or Double with Parcel ID ____________

**Values**

<table>
<thead>
<tr>
<th>Just value</th>
<th>Initial</th>
<th>Corrected</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessed or classified value, school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assessed or classified value, non-school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Homestead, regular</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Homestead, additional</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior homestead, county</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior homestead, municipal</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Economic</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exempt value, non-homestead, school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Exempt value, non-homestead, non-school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Penalty, TPP</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Other:</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxable value, school</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxable value, county</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Taxable value, municipal</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL TAX**

**Exemption and Assessment Limitations**

<table>
<thead>
<tr>
<th>Homestead</th>
<th>Widow</th>
<th>Disabled</th>
<th>Blind</th>
</tr>
</thead>
<tbody>
<tr>
<td>Governmental</td>
<td>Institutional</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disabled veteran</td>
<td>Disabled veteran discount</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Deployed military</td>
<td>Veteran spouse</td>
<td></td>
<td></td>
</tr>
<tr>
<td>First responder spouse</td>
<td>Save Our Homes change</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior citizen homestead</td>
<td>Tangible personal property</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Veteran service connected</td>
<td>Totally &amp; permanently disabled</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10% non-homestead limit</td>
<td>Other: ______</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Disabled veteran confined to wheelchair</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Surviving spouse of veteran who died on active duty</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Senior citizen homestead – 25 year resident</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Parent, grandparent assessment reduction</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Adjusted Value**

<table>
<thead>
<tr>
<th>Land</th>
<th>Square feet</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building</td>
<td>Lot size</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>Acreage</td>
</tr>
<tr>
<td>Curtiage change</td>
<td>Number of lots</td>
</tr>
<tr>
<td>Number of residential units</td>
<td>Tangible personal property</td>
</tr>
<tr>
<td>Other:</td>
<td></td>
</tr>
</tbody>
</table>

**Adjusted Use**

<table>
<thead>
<tr>
<th>Improvement</th>
<th>Vacant</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial</td>
<td>Allow agricultural classification</td>
</tr>
<tr>
<td>Other:</td>
<td></td>
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</tbody>
</table>

**Reasons for correction** Add pages, if needed. (Field will expand online.)

____________________  ______________________  ___________
Signature, property appraiser or deputy                  Title                  Date

____________________  ______________________  ___________
Received by:                                               Title                  Date

____________________  ______________________  ___________
Signature, tax collector or deputy                       Title                  Date
**NOTICE OF TAX LIEN**

**FOR EXEMPTIONS AND ASSESSMENT LIMITATIONS**

**DR-453**  
**R. xx/xx**  
**Rule 12D-16.002**  
**F.A.C.**  
**Eff. xx/xx**

_______________________ County, Florida

_______________________ (taxpayer) has received exemption(s) and/or assessment limitation(s) totaling $ _____________ for ___ years. The property appraiser has discovered that the taxpayer was not legally entitled to receive the exemption(s) and/or assessment limitation because:

______________________________________________________.

Sections 193.155(10), 193.1554(10), 193.1555(10), 193.501(9), 196.011(9), 196.075(9), 196.161(1) and 196.183, F.S., require a lien on the property to recover unpaid taxes. The property appraiser will recover from the taxpayer taxes due, a 50 percent penalty and 15 percent interest for any year or years within the last ten years in which the taxpayer was not entitled to, but was granted, a tax exemption or assessment limitation.

When this document is recorded, it becomes a lien on the real property addressed and legally owned by the taxpayer in Florida.

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
<th>Column 5</th>
<th>Column 6</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Year / Date</td>
<td>Tax Due</td>
<td>Reason for Lien</td>
<td>Taxes due</td>
<td>Penalty</td>
<td>Interest</td>
</tr>
<tr>
<td>/</td>
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</tr>
</tbody>
</table>

**Total for Column 6 (subtotal)**

Added fees and costs paid by:

- Property Appraiser +
- Tax Collector +

**Total due**

---

I certify that I have read this notice of tax lien and the facts in it are true. If prepared by someone other than the property appraiser, this declaration is based on all information of which he or she has knowledge.

_______________________  _________________  _________________
Signature  Title  Date

Payment must include all unpaid taxes, interest, penalties, fees, and costs, or the lien will not be satisfied.
INSTRUCTIONS

PROPERTY APPRAISER

Column 1  Tax Year/Date Tax Due
Enter the tax year and the date the tax was due for that year, usually November 1.

Column 2  Reason for lien
Enter the reason for the lien (e.g. illegal or improper exemption or not qualified for assessment limitation).

Column 3  Taxes Due
Enter the amount of taxes due for each year. To calculate the taxes due multiply the value of the property which escaped taxation by the millage rate which was effective for that year.

Column 4  Penalty
Enter the amount of the penalty due. This is 50 percent of the tax under ss. 193.155(10), 193.1554(10), 193.1555(10), 193.501, 196.011(9), 196.075(9), 196.161(1) and 196.183, F.S.

If the property appraiser made a clerical mistake or omission, a penalty is not due. If a penalty is not due, enter zero. See ss. 193.155(9) and 196.161(1)(b), F.S., and Rule 12D-8.0064(3)(d), F.A.C.

TAX COLLECTOR

Column 5  Interest on Tax Exempted or Excluded
Enter the amount of interest due:
• Interest is 15 percent of the tax per annum running from the due date, usually November 1, until paid.
• Multiply Column 3 by 15 percent per annum.

If a penalty is not due:
• Interest is not due.
• Enter zero in this column.

See ss. 193.155(9), 193.1554(10), 193.1555(10), 193.501, 196.011(9), 196.075(9), 196.161(1) and 196.183, F.S.

Column 6  Subtotal
Enter the sum of Columns 3, 4, and 5.

Total
Enter the total of Column 6 plus added fees and costs.

DISTRIBUTION

The distribution of funds collected under ss. 196.011(9) and 196.161(1), F.S., is:
• Fees and cost must be returned to the party initially expending them.
• Taxes, penalties, and interest distributed based on millage that was in effect for the year of the assessment.
NOTICE OF TAX LIEN FOR
ASSESSMENT OF
ESCAPED TAXES

_____ County

Under Section 193.092, F.S., notice is given that the recipient(s) named below must pay escaped ad valorem property taxes on property located at: (address, city, county)

Sold to: ____________________________ (Purchaser)
Date sold: ___________ , 20____

If property that escaped taxation was sold to a bona fide purchaser before certification of the back assessment to the tax collector, the statutes provide for recovery of unpaid taxes from the previous owner by means of a lien on any property of the previous owner. This document constitutes a lien on any property that is legally owned by the taxpayer in Florida.

Taxpayer name
Address

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Column 2</th>
<th>Column 3</th>
<th>Column 4</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Year/Date</td>
<td>Tax Due</td>
<td>Interest</td>
<td>Total (2+3)</td>
</tr>
<tr>
<td>/</td>
<td>/</td>
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<td>/</td>
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<td>/</td>
</tr>
</tbody>
</table>

NOTICE TO COLLECTOR: The tax collector shall also collect any fees and costs which the property appraiser or tax collector has incurred in filing or collecting on this lien.

Fees and cost paid by the property appraiser __________
Fees and costs paid by the tax collector __________

I certify that I have read this notice of tax lien and the facts in it are true. If prepared by someone other than the property appraiser, this declaration is based on all information of which he or she has knowledge.

________________________________________ Signature  __________________________ Title  __________________________ Date

Payment must include all unpaid taxes, interest, fees, and costs or the lien shall not be satisfied.
### INSTRUCTIONS

**PROPERTY APPRAISER**

<table>
<thead>
<tr>
<th>Column 1</th>
<th>Tax Year/Date Tax Due</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Insert the tax year and the date taxes were due for that year, usually November 1. Back taxes may only be assessed for the 3 years immediately before the year in which it was discovered back taxes were due.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 2</th>
<th>Tax Due</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Insert the amount of tax due based on the valuation applied to the property for the year or years in which it escaped taxation, extended by the millage that was in effect for the year of the assessment.</td>
</tr>
</tbody>
</table>

**TAX COLLECTOR**

<table>
<thead>
<tr>
<th>Column 3</th>
<th>Interest</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Insert interest calculated. Interest is 18 percent of the tax per year, from the delinquency date until paid. Section 197.172, F.S.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Column 4</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Insert sum of Columns 2 and 3.</td>
</tr>
</tbody>
</table>

### DISTRIBUTION

The distribution of funds collected under section 193.092, Florida Statutes, must be as follows:

- Fees and cost must be returned to the party initially expending the fees or costs.
- Taxes shall be distributed based on the millage in effect for the year of the assessment.
REPORT OF DISCOUNTS, ERRORS, DOUBLE ASSESSMENTS, AND INSOLVENCIES

Section 197.492, Florida Statutes

Certified to the Board of County Commissioners by _______________________. Tax Collector for ____________ County, Florida.

Discounts, errors, double assessments, insolvencies, and exemptions are the only reasons for not collecting personal property taxes. Do not list any personal property tax item unless it is uncollectible. Do not take credit for items which are expected to be collected and remitted later.

The county commissioners will examine this list and not allow credit for personal property taxes, unless exempt, if there is personal property which can be levied on to enforce collection.

Before submitting this list to the board of county commissioners, the tax collector must fill out and sign the certificate at the end of this form as the last page of the report and recapitulate the amount of all taxes that will be credited.

The County Commissioners must sign the certificate at the end of this form (see page 2), which then becomes a part of this report.

<table>
<thead>
<tr>
<th>Person the tax is assessed against in the roll</th>
<th>Page # in Roll</th>
<th>Description of land or personal property</th>
<th>Assessed value deleted from roll</th>
<th>Code or dist #</th>
<th>Total taxes deleted</th>
<th>Reason for reduction</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>Property ID #</td>
<td>Non-exempt</td>
<td>Exempt</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

{table continues as long as needed.}
INSTRUCTIONS

To Tax Collectors:
1. Use this for the last sheet on your report of discounts, errors, double assessments, and insolvencies.
2. Do not list any item without showing the reason or code in the right-hand column.
3. As much as possible, group together all items coming under one heading. For instance, place all errors under one heading, all double assessments under another, exemptions under another, etc.
4. For exemptions, specify whether widow, veteran, homestead, disability, etc.

Tax Collector Recapitulation

I, _____________________________, Tax Collector of __________ County, Florida, certify this is a report of all discounts, errors, double assessments, and insolvencies on the assessment roll for 20 __; that all errors and double assessments have been plainly indicated on the assessment roll; that the discounts were actually earned for the month as shown; that no exemptions, other than those shown on the assessment roll, have been allowed by me without proof that each claim was legal; that each item marked insolvent is, in fact, insolvent and, although diligent search has been made by me I have been unable to find any property to levy on to enforce the payment of the tax; and that I have not collected any of the items shown on this list.

I am entitled to credit against the 20__ Assessment Roll in the following amounts:

<table>
<thead>
<tr>
<th>Errors</th>
<th>Federal bankruptcies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insolvencies</td>
<td>Other: (specify)</td>
</tr>
<tr>
<td>Double assessments</td>
<td></td>
</tr>
<tr>
<td>Discounts</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL

Signature, Tax Collector __________ County __________ Date __________

County Commission Recapitulation

We, the members of the Board of County Commissioners of __________ County, Florida, certify that we have examined and compared each item of this report. The tax collector has stricken from this report and made a separate list of items which in our judgment should be collected by the tax collector. To the best of our knowledge, this list is correct, just and legal.

Hon. _____________________________, Tax Collector, is entitled to credit on account the amounts below.

<table>
<thead>
<tr>
<th>Errors</th>
<th>Federal bankruptcies</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insolvencies</td>
<td>Others: (specify)</td>
</tr>
<tr>
<td>Double assessments</td>
<td></td>
</tr>
<tr>
<td>Discounts</td>
<td></td>
</tr>
</tbody>
</table>

TOTAL

Attest: ____________________________

Signature, chairman __________ Date __________

Clerk __________ Member __________

Member __________

Member __________

Member __________
Tax deed file number ________________________________

Parcel ID number ________________________________

TAX DEED

______________ County, Florida

Tax Certificate numbered ________________________ issued on ________________, 20__, was filed in the office of the tax collector of ______ County, Florida. An application has been made for the issuance of a tax deed. The applicant has paid or redeemed all other taxes or tax certificates on the land as required by law. The notice of sale, including the cost and expenses of this sale, has been published as required by law. No person entitled to do so has appeared to redeem the land. On the _____ day of ________________, 20__, the land was offered for sale. It was sold to _________________________________ at __________________________ address ________________________________, who was the highest bidder and has paid the sum of the bid as required by law.

The lands described below, including any inherited property, buildings, fixtures, and improvements of any kind and description, situated in this County and State.

Description of lands:

On ________________, 20__, in __________________________ County, Florida, for the sum of ($ ____________) ____________________________ Dollars, the amount paid as required by law.

Witnesses: ________________________________ __________________________ (Seal)

_____________________________________________ Clerk of Court or County Comptroller

_____________________________________________ __________________________ County, Florida

______, County, Florida

On this _____ day of ________________, 20__, before me personally appeared _______________________________. Clerk of the Circuit Court or County Comptroller in and for the State and this County known to me to be the person described in, and who executed the foregoing instrument, and acknowledged the execution of this instrument to be his own free act and deed for the use and purposes therein mentioned.

Witness my hand and office seal date aforesaid

______________________________________________
For official use only

This Tax Deed is issued according to Section 197.502(8), Florida Statutes. Three years have passed since the day the land was offered for public sale and placed on the list of “lands available for taxes” without being purchased (Section 197.502(7), F.S.). The property has escheated to the County free and clear of any and all tax certificates, tax liens or any other liens of record, including governmental liens. These liens are canceled under Section 197.502(8), F.S.

On ____________________________, 20__, the clerk conveys property located at ____________________________ to ____________________________, County through its Board of County Commissioners, with all inherited property, buildings, fixtures and improvements of any kind and description, the following description of property:

Witnesses: ____________________________  ____________________________ (Seal)

______________________________  ____________________________ County, Florida

______, County, Florida

On this _____ day of ____________, 20__, before me personally appeared ____________________________, Clerk of the Circuit Court or County Comptroller in and for the State and this County known to me to be the person described in, and who executed the foregoing instrument, and acknowledged the execution of this instrument to be his own free act and deed for the use and purposes therein mentioned.

Witness my hand and office seal date aforesaid

______________________________  ____________________________
This certificate is void seven years from the date of issuance, which is the first day of the tax certificate sale as advertised under section 197.432, Florida Statutes.

I, ____________________________, Tax Collector for _____________ County, Florida, certify that at a public auction noticed as required, I issued to:

a tax certificate for the parcels below for $ ____________________________. This was the amount due for taxes, interest, costs, and charges for these parcels for the year 20__.

The purchaser or other legal owner of this certificate is entitled to apply for a tax deed under Florida Law, unless the property is redeemed by payment of the tax, interest, costs, and charges due within the time provided by law. The rate of interest is 18% per year if purchased by the county, or up to 18% per year, if purchased by someone other than the county.

<table>
<thead>
<tr>
<th>Parcel Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Exemption:</td>
</tr>
<tr>
<td>Parcel ID number</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>Description:</td>
</tr>
</tbody>
</table>

The interest rate bid at the tax certificate sale under Chapter 197, Florida Statutes, was _____ percent.

_________________________ County, Florida

_________________________  __________
Signature, tax collector or designee  Date
Transfer of Ownership

I transfer all my rights, title, and interest in tax certificate number ________________________________,
to _________________________________.

________________________________________
Signature of transferor

Transfer must be acknowledged before the tax collector, his or her designee, or a notary public.

Acknowledgement

State of ________________, County of ________________

This instrument was sworn to and subscribed before me this date ____________, by
(check one)  □ The tax collector or designee of ________________ County,
□ An officer authorized in the State and County to take acknowledgements,
who is personally known to me or who has produced ______________________ as identification.

________________________________________
Tax Collector

Or

________________________________________
Notary public signature and seal

When acknowledgement is by a notary public, notify the tax collector's office of the change of ownership.

Transfer of Ownership

I transfer all my rights, title, and interest in tax certificate number ________________________________,
to _________________________________.

________________________________________
Signature of transferor

Transfer must be acknowledged before the tax collector, his or her designee, or a notary public.

Acknowledgement

State of ________________, County of ________________

This instrument was sworn to and subscribed before me this date ____________, by
(check one)  □ The tax collector or designee of ________________ County,
□ An officer authorized in the State and County to take acknowledgements,
who is personally known to me or who has produced ______________________ as identification.

________________________________________
Tax Collector

Or

________________________________________
Notary public signature and seal

When acknowledgement is by a notary public, notify the tax collector's office of the change of ownership.
I, ___________________________, Tax Collector for ___________ County, Florida, certify that a deferred payment tax certificate was issued to:

for the sum of ____________. This was the amount due for the deferred taxes, interest, costs and charges of the lands for the year ______. The purchaser of this certificate is entitled to redemption funds, which include the face amount of this certificate and interest earned from the date of this certificate. The certificate bears interest at a rate equal to ______ percent per year, if held by the county or purchased by the State Board of Administration or at a lower rate as bid by any other purchaser. The interest bid at the sale under Chapter 197, Florida Statutes, is ______ percent per year. Redemption must comply with law and is complete when the face amount plus interest is paid.

This certificate covers the following property:

Exemption:

<table>
<thead>
<tr>
<th>Parcel ID Number</th>
<th>Type</th>
<th>Value</th>
<th>Taxable Value</th>
<th>Code</th>
<th>Acres</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

Description:

In ____________________________ County, Florida

______________________________  __________________
Signature, tax collector or designee  Date
Transfer of Ownership

I transfer all my rights, title, and interest in tax certificate number ____________________________ to _____________________________________________.

_________________________________________ 
Signature of transferor

Transfer must be acknowledged before the tax collector, his or her designee, or a notary public.

Acknowledgement

State of ___________________, County of __________________________

This instrument was sworn to and subscribed before me this date _____________, by

(check one)    ☐ The tax collector or designee of _________________ County,

☐ An officer authorized in the State and County to take acknowledgements, who is personally known to me or who has produced ______________________ as identification.

_________________________________________ 
Tax Collector

Or

_________________________________________ 
Notary public signature and seal

When acknowledgement is by a notary public, notify the tax collector’s office of the change of ownership.
To: Tax Collector of _________________ County, Florida

I, ________________________________________, hold the listed certificates tax and submit them to the tax collector.

<table>
<thead>
<tr>
<th>Certificate Number</th>
<th>Date</th>
<th>Legal Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>#</td>
<td></td>
<td></td>
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<td>#</td>
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</tr>
</tbody>
</table>

I agree to:
- pay all delinquent taxes,
- redeem all outstanding tax certificates plus interest, and
- pay any delinquent, omitted, or current taxes and interest covering the property.

I agree to pay all tax collector’s fees, ownership and encumbrance report costs, clerk of the court costs, charges and fees and sheriff’s costs, if applicable. Attached is the tax certificate on which this application is based, and all other certificates of the same legal description, which are in my possession.

__________________________________________  _____________
Applicant’s signature  Date
**Part 1: Tax Deed Application Information**

<table>
<thead>
<tr>
<th>Applicant</th>
<th>Application date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Property description</th>
<th>Certificate #</th>
<th>Date certificate issued</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application**

<table>
<thead>
<tr>
<th>Column 1 Certificate Number</th>
<th>Column 2 Date of Certificate Sale</th>
<th>Column 3 Face Amount of Certificate</th>
<th>Column 4 Interest</th>
<th>Column 5: Total (Column 3 + Column 4)</th>
</tr>
</thead>
<tbody>
<tr>
<td>#</td>
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<td></td>
</tr>
</tbody>
</table>

**Part 3: Other Certificates Redeemed by Applicant (Other than County)**

<table>
<thead>
<tr>
<th>Column 1 Certificate Number</th>
<th>Column 2 Date of Other Certificate Sale</th>
<th>Column 3 Face Amount of Other Certificate</th>
<th>Column 4 Tax Collector's Fee</th>
<th>Column 5 Interest</th>
<th>Total (Column 3 + Column 4 + Column 5)</th>
</tr>
</thead>
<tbody>
<tr>
<td>#</td>
<td></td>
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<td></td>
</tr>
</tbody>
</table>

**Part 4: Tax Collector Certified Amounts (Lines 1-7)**

1. Cost of all certificates in applicant’s possession and other certificates redeemed by applicant (*Total of Parts 2 + 3 above)
2. Delinquent taxes paid by the applicant
3. Current taxes paid by the applicant
4. Ownership and encumbrance report fee
5. Tax deed application fee
6. Interest accrued by tax collector under s.197.542, F.S. (see Tax Collector Instructions, page 2)

**Total Paid (Lines 1-6)**

I certify the above information is true and the tax certificates, interest, ownership and encumbrance report fee, and tax collector’s fees have been paid, and that the ownership and encumbrance statement is attached.

Sign here: ___________________________ County, Florida

Signature, Tax Collector or Designee

Date ________________ 20__

Send this certification to the Clerk of Court by 10 days after the date signed. See Instructions on Page 2
### Part 5: Clerk of Court Certified Amounts (Lines 8-15)

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>8.</td>
<td>Processing tax deed fee</td>
</tr>
<tr>
<td>9.</td>
<td>Certified or registered mail charge</td>
</tr>
<tr>
<td>10.</td>
<td>Advertising charge (see s. 197.542, F.S.)</td>
</tr>
<tr>
<td>11.</td>
<td>Recording fee for certificate of notice</td>
</tr>
<tr>
<td>12.</td>
<td>Sheriff’s fees</td>
</tr>
<tr>
<td>13.</td>
<td>Interest (see Clerk of Court Instructions, page 2)</td>
</tr>
<tr>
<td>14.</td>
<td><strong>Total Paid</strong> (Lines 8-13)</td>
</tr>
<tr>
<td>15.</td>
<td>Plus one-half of the assessed value of homestead property, if applicable</td>
</tr>
<tr>
<td></td>
<td>under s. 197.502(6)(c), F.S.</td>
</tr>
<tr>
<td>16.</td>
<td>Statutory opening bid (total of Lines 7, 14, and 15, if applicable)</td>
</tr>
</tbody>
</table>

Sign here: Date of sale _______________ 20__

### INSTRUCTIONS

#### Tax Collector (complete Parts 1-4)

**Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application**

Enter the Face Amount of Certificate in Column 3 and the Interest in Column 4 for each certificate number. Add Columns 3 and 4 and enter the amount in Column 5.

**Part 3: Other Certificates Redeemed by Applicant (Other than County)**

**Total.** Add the amounts in Columns 3, 4 and 5

**Part 4: Tax Collector Certified Amounts (Lines 1-7)**

- **Line 1,** enter the total of Part 2 plus the total of Part 3 above.

- **Total Paid, Line 7:** Add the amounts of Lines 1-6

- **Line 6, Interest accrued by tax collector.** Calculate the 1.5 percent interest accrued from the month after the date of application through the month this form is certified to the clerk. Enter the amount to be certified to the clerk on **Line 6.** The interest calculated by the tax collector stops before the interest calculated by the clerk begins. See Section 197.542, F.S., and Rule 12D-13.060(4), Florida Administrative Code.

#### Clerk of Court (complete Part 5)

**Line 13: Interest** is calculated at the rate of 1.5 percent per month starting from the first day of the month after the month of certification of this form through the last day of the month in which the sale will be held. Multiply the calculated rate by the total of **Line 7,** minus **Line 6,** plus **Lines 8** through **12.** Enter the amount on **Line 13.**

**Line 14:** Enter the total of Lines 8-13. Complete Lines 15-16, if applicable.

The tax collector’s interest for redemption at the time of the tax deed application is a cost of redemption, which encompasses various percentages of interest on certificates and omitted or delinquent taxes under Section 197.502, F.S. This interest is calculated before the tax collector calculates the interest in Section 197.542, F.S.

Attach certified statement of names and addresses of persons who must be notified before the sale of the property. Send this form and any required attachments to the Clerk of Court within 10 days after it is signed.
NOTICE OF SALE OF TANGIBLE PERSONAL PROPERTY FOR DELINQUENT TAXES

Sections 197.413 and 197.417(1), Florida Statutes

The tax collector of ________________ County will sell seized tangible personal property at a public auction. Payment must be in the form required by the tax collector.

Place: 

__________________________________________

__________________________________________

__________________________________________, Florida

Date and time: ________________, 20__, at _____

Website: 

__________________________________________

A tax warrant was issued for the payment of delinquent personal property taxes assessed against

__________________________________________, for 20__ taxes,

Owner, business or corporate name

The personal property to be sold includes:


If the delinquent taxes of $ ____________, interest of $ _____, costs of $ ______, and other fees $ _____ as they accrue are paid before the sale, the items will not be sold.

Prospective bidders may inspect the property as provided by s. 197.417(1), F.S.

__________________________________________  ____________________

Signature of tax collector or designee            Date

This notice must be posted at least 7 days before the sale in at least two public places in the county, one of which may be the Internet.
TAX COLLECTOR’S WARRANT
For collecting personal property taxes authorized under Section 197, Florida Statutes

No. ______________________

State of Florida } ss
County of ____________________ } ss

To ______________________________, Deputy Tax Collector, _________________ County, Florida.

Personal property taxes have been levied and assessed in this county against ____________________________
for the year 20___.

The amounts below have not been paid and are delinquent

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes paid for the year 20___</td>
<td></td>
</tr>
<tr>
<td>Interest</td>
<td></td>
</tr>
<tr>
<td>Penalties</td>
<td></td>
</tr>
<tr>
<td>Advertising costs</td>
<td></td>
</tr>
<tr>
<td>Attorney’s fees</td>
<td></td>
</tr>
<tr>
<td>Warrant fee</td>
<td></td>
</tr>
<tr>
<td>Collection cost</td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL to be collected</strong></td>
<td></td>
</tr>
</tbody>
</table>

This warrant requires you to levy on and sell any personal property belonging to: (Enter name and address.)

or any property he or she has equity in or custody or control over within your County, to pay the sum of $_______________ as shown above, and any additional costs and charges incurred in executing this warrant.

A return is due by _________________, 20__.

Signed at ________________________, Florida on _________________, 20__.

__________________________________________
Signature, tax collector

__________________________________________ County, Florida
Deputy Tax Collector’s Return
(without making levy)

This writ was received on ____________, 20__, and was executed in _____________ County, Florida, on ________________, 20__, by collecting from ____________________________ the sum of $__________ and $__________ costs, without making a levy.

Signature, deputy tax collector ____________________________ Date ________________ County, Florida

No. __________

TAX COLLECTOR’S WARRANT

_________________________ County, Florida

vs.


<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes</td>
<td>$__________</td>
</tr>
<tr>
<td>Interest</td>
<td>$__________</td>
</tr>
<tr>
<td>Penalties</td>
<td>$__________</td>
</tr>
<tr>
<td>Advertising costs</td>
<td>$__________</td>
</tr>
<tr>
<td>Collection costs</td>
<td>$__________</td>
</tr>
<tr>
<td>Attorney’s fees</td>
<td>$__________</td>
</tr>
<tr>
<td>Warrant fee</td>
<td>$__________</td>
</tr>
<tr>
<td>Total if paid before levy</td>
<td>$__________</td>
</tr>
<tr>
<td>Costs of levy and sale</td>
<td>$__________</td>
</tr>
<tr>
<td>Grand total</td>
<td>$__________</td>
</tr>
</tbody>
</table>

Costs of Levy and Sale

Making levy $__________

__________ miles traveled

at ____ cents per mile $__________

Advertising sale $__________

Drayage and storage $__________

Herding and driving livestock $__________

Care of livestock $__________

Other expenses incurred $__________

Bill of sale $__________

Return of warrant $__________

Total $__________
To: Sheriffs of the State of Florida

Lessee name ____________________________________

Mailing address ___________________________________ County, Florida

Leased property address ___________________________ County, Florida

The amounts below have not been paid and are delinquent:

1. Taxes due for the tax year(s) ______________________ $ _________
2. Interest due $ _________
3. Estimated interest that will accrue from date this execution to date of payment or sale (see reverse for calculation of estimated interest) $ _________

Total to be collected $ _________

It is the duty of the county tax collector to issue an execution and warrant for the collection of the delinquent taxes, with interest and costs of collection.

To pay the delinquent taxes and interest which have accrued since the date of this execution and your costs and fees, this warrant requires you to seize and sell real or personal property, or both, which belongs to: (Enter name and address.)

Signature, tax collector or duly authorized agent ___________________________ Date ___________________________

County, Florida

I certify I have seized and sold property of the above delinquent taxpayer or that the taxes, interest, and costs have been paid as follows:

1. Total taxes, costs and interest from tax collector $ _________
2. Sheriff's costs and fees as provided by Section 30.231, F.S. $ _________
3. Total collected from payment or sale $ _________
4. Total remitted to tax collector $ _________

Signed in ____________________________ County, Florida on ________________ 20__

By ____________________________________________________________

Sheriff or duly authorized agent
INSTRUCTIONS TO TAX COLLECTOR

The tax collector will send the following notices:

- Tax Notice/Receipt sent before opening the roll for collection. Show amount due, discounts, and date of delinquency.
- Additional notices sent as required by Section 197.343, F.S.

As soon as possible after the date of delinquency, prepare this form for each delinquent taxpayer. Forward the form to the sheriff of the appropriate county for enforcement. Attach a detailed list of all known property of the delinquent taxpayer to this execution. At a minimum, the list must contain a description of the property, serial numbers or other identifiers, if applicable, and the physical location of the property.

Calculate the estimated interest. Apply the rate of 1½% per month for 2 months to the taxes due. This becomes a part of the total taxes, interest, costs and fees to be collected by the sheriff. Any estimated interest which is not earned must be refunded to the taxpayer.

If the amount received is more than needed to satisfy the tax, fees, costs, penalties and interest included within the execution, return any surplus funds to the taxpayer.

If the amount received does not satisfy the execution and warrant, post the execution and warrant register to show that additional taxes are due. Continue to make a diligent attempt to collect the remainder of the tax due.

If all property in Florida of the delinquent taxpayer has been seized and sold and no other property can be found, proceed with other legal actions as necessary to insure that the taxes are paid. Other legal actions may be court action to obtain a judgment and the filing of the execution and warrant in the official records of the county.

Notice: The tax collector must prepare a detailed list of all known property of the delinquent taxpayer and attach the list to this execution. At minimum the list should include a description of the property, serial numbers or other identifiers, if applicable, and the physical location of the property.

INSTRUCTIONS TO SHERIFF

Execute this process in the same manner as other executions. This tax execution and warrant has the same force as a writ of garnishment when levied by the sheriff on any person, firm, or corporation who has any goods, moneys, or personal property in the delinquent taxpayer’s possession or control, or who has debts owed to the delinquent taxpayer. (Chapters 30 and 56 and s. 196.199(8)(a), F.S.)

As sheriff, you are entitled to reasonable fees established by law for actions of a similar nature. The sheriff receives the original and two copies of the tax execution and warrant. When the property is seized, present one copy of the execution to the taxpayer or other person in possession of the property, however, no formal service is required. If there is no one to present the copy to, this should not delay or impede the seizure.

Immediately after the sale of the property or payment of the delinquent tax and costs, complete this report and return the original tax execution and warrant to the tax collector. Keep one copy for your records. Forward all funds to the tax collector except the sheriff's costs and fees.

NOTICE TO TAX COLLECTOR AND SHERIFF

The delinquent taxpayer or his representative may pay the taxes plus all costs and interest before the sale of the property.
CUTOUT REQUEST
Section 197.373, Florida Statutes

_____ County, Florida

Tax roll year 20___ Date ____________

Tax certificate number, if available __________________________ Year 20

**COMPLETED BY REQUESTOR AND TAX COLLECTOR**

<table>
<thead>
<tr>
<th>Name</th>
<th>Complete this section and send it to the property appraiser.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Property description</td>
<td>Parcel ID</td>
</tr>
<tr>
<td>Assessed to</td>
<td>Address</td>
</tr>
<tr>
<td>Description of cutout property</td>
<td>Parcel ID</td>
</tr>
<tr>
<td>Assessed to</td>
<td>Address</td>
</tr>
</tbody>
</table>

by __________________________

Signature, requestor

Signature, tax collector

**COMPLETED BY PROPERTY APPRAISER**

<table>
<thead>
<tr>
<th>Date received by appraiser</th>
<th>Date returned to tax collector</th>
</tr>
</thead>
</table>

**Cutout Property Value**

<table>
<thead>
<tr>
<th>Millage Breakdown, All districts</th>
</tr>
</thead>
<tbody>
<tr>
<td>District name or code</td>
</tr>
<tr>
<td>Just value</td>
</tr>
<tr>
<td>Classified use value</td>
</tr>
<tr>
<td>Wholly exempt value</td>
</tr>
<tr>
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<tr>
<td>County taxable value</td>
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<tr>
<td>Additional exempt value</td>
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<tr>
<td>Exempt for schools</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Description of Property Remaining after Cutout</th>
<th>Parcel ID</th>
</tr>
</thead>
</table>

<table>
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<tr>
<th>Assessed to</th>
<th>Address</th>
</tr>
</thead>
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<th>Property Value Remaining after Cutout</th>
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_____________________________ _____________________
Signature, appraiser Date

Complete this form and return it to the tax collector.
APPLICATION FOR INSTALLMENT PAYMENT
OF PROPERTY TAXES

Section 197.222, Florida Statutes

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than $100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

<table>
<thead>
<tr>
<th>Installment Payment</th>
<th>Year Taxes</th>
<th>Discount</th>
<th>If Not Paid</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Installment</td>
<td>One-quarter of the total estimated taxes and assessments based on the previous year</td>
<td>6% for payments applied or postmarked by June 30</td>
<td>The account is removed from the installment plan.*</td>
</tr>
<tr>
<td>Due June 30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Second Installment</td>
<td>One-quarter of the total estimated taxes and assessments based on the previous year</td>
<td>4.5% for payments applied or postmarked by September 30</td>
<td>Added to the next installment due in December and results in the loss of discount</td>
</tr>
<tr>
<td>Due September 30</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Third Installment</td>
<td>One-quarter of the total estimated taxes and assessments plus one-half of any adjusted tax amount</td>
<td>3% for payments applied or postmarked by December 31</td>
<td>Added to the next installment due in March and results in the loss of discount</td>
</tr>
<tr>
<td>Due December 31</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fourth Installment</td>
<td>One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount</td>
<td>No discount. Payment must be applied or postmarked by March 31</td>
<td>Unpaid installments are delinquent April 1*</td>
</tr>
<tr>
<td>Due March 31</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 in order to participate in the installment plan for future years. The tax collector may accept payment in July, however an additional 5% penalty is included and results in loss of discount.

To pay property taxes by installment, complete the form below and return this application to your county tax collector by April 30. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

County Tax Collector
Mailing Address:
Phone: Fax: Email: Website:

(Keep this portion for your records)
(Return this portion to the tax collector's office)

APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES
TO BE COMPLETED BY THE TAXPAYER

<table>
<thead>
<tr>
<th>Tax Year</th>
<th>County</th>
<th>Type of Account</th>
<th>Real Estate</th>
<th>Tangible</th>
</tr>
</thead>
</table>

Name
Parcel ID # or Account #
Mailing address
City, State, ZIP
Area code/Phone
Email address

Signature __________________________ Date signed _____