

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING RULE 12B-8.003

12B-8.003 Tax Statement; Overpayments.

(1) Tax returns and reports ~~must~~ shall be made by insurers on forms prescribed by the Department. These forms are hereby incorporated by reference in this rule.

(2) through (3) No change.

Form Number	Title	Effective Date
(4)(a)	No change.	
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14838">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14838</a> )	<del>XX/XX01/19</del>
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <del>2023</del> 2022 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14839">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14839</a> )	<del>XX/XX01/23</del>
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14840">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14840</a> )	<del>XX/XX01/23</del>
(6) DR-350900	<del>2023</del> 2022 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14841">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14841</a> )	<del>XX/XX01/23</del>

*Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 624.509(3), 636.066(1) FS. Law Implemented 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, 213.755, 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., ss. 34, 41, Ch. 2023-17, ss. 1, 10, Ch. 2023-173, L.O.F. History—New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 12-31-20, 5-23-22, 1-1-23,\_\_\_\_\_.