

12B-8.003 Tax Statement; Overpayments.

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

(2) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3) If any insurer makes an overpayment of any taxes due, a refund shall be made from the General Revenue Fund for taxes paid under Sections 624.509 and 624.510, F.S. Overpayments of taxes due under Sections 624.509 and 624.510, F.S., shall not be refunded until the first day of the state fiscal year following the date the tax was due.

Form Number	Title	Effective Date
(4)(a) DR-907	Florida Insurance Premium Installment Payment http://www.flrules.org/Gateway/reference.asp?No=Ref-10182	01/19
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) http://www.flrules.org/Gateway/reference.asp?No=Ref-16261	01/24
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2023 http://www.flrules.org/Gateway/reference.asp?No=Ref-16262	01/24
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return http://www.flrules.org/Gateway/reference.asp?No=Ref-16263	01/24
(6) DR-350900	2023 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 http://www.flrules.org/Gateway/reference.asp?No=Ref-16265	01/24

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), 420.50872, 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, 624.51058, 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, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 12-31-20, 5-23-22, 1-1-24.