

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE  
CORPORATE INCOME TAX  
AMENDING RULE 12C-1.051

**12C-1.051 Forms.**

(1) No change

Form Number	Title	Effective Date
(2) through (4)	No change	
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____44253">http://www.flrules.org/Gateway/reference.asp?No=Ref-____44253</a> )	<u>01/23</u> <del>01/22</del>
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, <u>2022</u> <del>2021</del>  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____44254">http://www.flrules.org/Gateway/reference.asp?No=Ref-____44254</a> )	<u>01/23</u> <del>01/22</del>
(6) through (12)	No change	
(13) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____40194">http://www.flrules.org/Gateway/reference.asp?No=Ref-____40194</a> )	<u>01/23</u> <del>01/19</del>
(14)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

*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, 220.193, 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., section 2, Ch. 2022-151 LOF. 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, 1-11-16, 1-10-17, 1-17-18, 1-8-19,  
12-12-19, 5-23-22, XX-XX-XX.