

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's 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).

Form Number	Title	Effective Date
(2) F-851	Corporate Income/Franchise Tax Affiliations Schedule (http://www.flrules.org/Gateway/reference.asp?No=Ref-16277)	01/24
(3)(a) F-1065	Florida Partnership Information Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06341)	01/16
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-16278)	01/24
(4) F-1120A	Florida Corporate Short Form Income Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-16280)	01/24
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-16279)	01/24
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2023 (http://www.flrules.org/Gateway/reference.asp?No=Ref-16281)	01/24
(6) F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07769)	01/17
(7)(a) F-1120X	Amended Florida Corporate Income/Franchise Tax Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06346)	01/16
(b) F-1120XN	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-14255)	01/22
(8) F-1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02109)	01/13
(9)(a) F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (N. 01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-16044)	11/23
(b) F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit (N. 01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-16045)	11/23
(10) F-1193T	Notice of Intent to Transfer A Florida Tax Credit – Corporate Income Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-16282)	01/24
(11) F-1196	Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08989)	01/18
(12) F-1198	Florida Experiential Learning Tax Credit Program – Application for Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-16284)	07/23

(13)(a) F-11991	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-16285)	07/23
(b) F-11991T	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-16286)	07/23
(14) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-16283)	01/24
(15) F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07771)	01/17

Rulemaking Authority 213.06(1), 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.1915, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.1991, 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, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24.