

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE  
ESTATE TAX  
AMENDING RULES 12C-3.0015 AND 12C-3.008

12C-3.0015 Affidavit – No Florida Estate Tax Due.

(1) No Florida estate tax is due and no Florida estate tax return is required to be filed by the personal representative of an estate when the decedent died on or after January 1, 2005

(2)(a) When the personal representative is not required to file a federal estate tax form (Form 706 or 706-NA), an Affidavit of No Florida Estate Tax Due (Form DR-312, incorporated by reference in Rule 12C-3.008, F.A.C.) may be filed with the clerk of the circuit court in every county where the decedent owned real property to remove any Florida estate tax lien on the decedent’s real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

(b) When the personal representative is required to file a federal estate tax form (Form 706 or 706-NA) and owes no Florida estate tax, an Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313, incorporated by reference in Rule 12C-3.008, F.A.C.) may be filed with the clerk of the circuit court to remove any Florida estate tax lien on the decedent’s real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

(c) When the decedent died on or after January 1, 2005, the personal representative of an estate is not required to file the affidavits in this subsection for probate proceedings commenced on or after July 1, 2023, or for probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

*Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS., Ch. 2023-207, LOF. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.14, 198.15, 198.32 FS. , Ch. 2023-207, LOF. History–New 12-13-94, Amended 1-22-01, 4-14-09, 1-25-12, 1-20-14,\_\_\_\_\_.*

12C-3.008 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-312	Affidavit of No Florida Estate Tax Due	<del>XX/XX</del> 01/24

	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12315">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12315</a> )	
(3) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12316">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12316</a> )	<del>XX/XX 01/21</del>
(4)	No change	

*Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS., Ch. 2023-207, LOF. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21,\_\_\_\_\_.*