



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

[floridarevenue.com](http://floridarevenue.com)

August 24, 2022

Jamie Jackson, Senior Attorney  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Rules  
Proposed Rule Amendments

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule amendments, which include the Notices of Proposed Rule, published in the August 24, 2022 (48/165) edition of the *Florida Administrative Register*, Rule Summaries, the Facts and Circumstances Justifying Proposed Rules, the Federal Comparison Statements, Summaries of Rule Development Workshops, and Summaries of Public Meetings.

Materials that will be incorporated by reference are also included; these are the same versions posted to the Department's proposed rule pages and presented to the Governor and Cabinet on August 23, 2022.

If you need additional information, please do not hesitate to contact me.

Sincerely,

Janet Young  
Agency Rules Coordinator

Attachments

The attached documents are for the following Florida Department of Revenue Rules:

Chapter 12-6 Informal Protest and Appeal Procedure

- Rule 12-6.001, F.A.C., Application of Rules

Chapter 12-24 Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements

- Rule 12-24.002, F.A.C., Definitions
- Rule 12-24.003, F.A.C., Requirements to File or Pay Taxes by Electronic Means

Chapter 12A-1 Sales and Use Tax

- Rule 12A-1.005, F.A.C., Admissions
- Rule 12A-1.059, F.A.C., Fuels
- Rule 12A-1.087, F.A.C., Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes
- Rule 12A-1.097, F.A.C., Public Use Forms
  - Form DR-15N (*Instructions for DR-15 Sales and Use Tax Returns*)
  - Form DR-15EZ (*Instructions for DR-15EZ Sales and Use Tax Returns*)
  - Form DR-1N (*Registering Your Business*)

Chapter 12A-16 Rental Car Surcharge

- Rule 12A-16.008, F.A.C., Public Use Forms
  - Form DR-15SWN (*Instructions for DR-15SW Solid Waste and Surcharge Return*)

Chapter 12A-19 Communications Services Tax

- Rule 12A-19.100, F.A.C., Public Use Forms
  - Form DR-700016 (*Florida Communications Services Tax Return*)

Chapter 12B-4 Documentary Stamp Tax

- Rule 12B-4.003, F.A.C., Public Use Forms
  - Form DR-225 (*Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents*)

Chapter 12B-5 Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel

- Rule 12B-5.150, F.A.C., Public Use Forms
  - Form DR-176 (*Application for Air Carrier Fuel Tax License*)
  - Form DR-182 (*Florida Air Carrier Fuel Tax Return*)
  - Form DR-904 (*Pollutants Tax Return*)

Chapter 12B-6 Gross Receipts Tax

- Rule 12B-6.005, F.A.C., Payment of Tax; Reports; Public Use Forms
  - Form DR-133 (*Gross Receipts Tax Return*)

Chapter 12B-7 Severance Taxes, Fees, and Surcharges

- Rule 12B-7.008, F.A.C., Public Use Forms
  - Form DR-144 (*Gas and Sulfur Production Quarterly Tax Return*)
  - Form DR-144ES (*Declaration of Estimated Gas and Sulfur Production Tax*)
  - Form DR-145 (*Oil Production Monthly Tax Return*)
  - Form DR-145X (*Oil Production Monthly Amended Return*)
- Rule 12B-7.026, F.A.C., Public Use Forms
  - Form DR-142 (*Solid Mineral Severance Tax Return*)
  - Form DR-142ES (*Declaration/Installment Payment of Estimated Solid Mineral Severance Tax*)
- Rule 12B-7.031, F.A.C., Public Use Forms
  - Form DR-146 (*Miami-Dade County Lake Belt Mitigation Fees Return*)

Chapter 12B-8 Insurance Premium Taxes, Fees and Surcharges

- Rule 12B-8.003, F.A.C., Tax Statement; Overpayments
  - Form DR-907N (*Instructions for Filing Insurance Premium Installment Payment (Form DR-907)*)
  - Form DR-908 (*Insurance Premium Taxes and Fees Return*)
  - Form DR-908N (*Instructions for Preparing Form DR-908 Insurance Premium Taxes and Fees Return*)
  - Form DR-350900 (*Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908*)

Chapter 12C-1 Corporate Income Tax

- Rule 12C-1.013, F.A.C., Adjusted Federal Income Defined
- Rule 12C-1.0198, F.A.C., Internship Tax Credit Program
- Rule 12C-1.042, F.A.C., Methods of Accounting
- Rule 12C-1.051, F.A.C., Forms
  - Form F-1120 (*Florida Corporate Income/Franchise Tax Return*)
  - Form F-1120N (*Instructions for – Corporate Income/Franchise Tax Return*)
  - Form F-1198 (*Florida Internship Tax Credit Program – Application for Tax Credit*) (new form)
  - Form F-2220 (*Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax*)

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE  
INFORMAL PROTEST AND APPEAL PROCEDURE  
AMENDING RULE 12-6.001

SUMMARY OF PROPOSED RULE

The amendments to Rule 12B-6.001(2)(b), F.A.C., update current rule language regarding the method by which the Department sends notices to taxpayers and their representatives. The amendments also update the rule to specify that certain notices will be sent by email or fax to the last known email or fax number of the taxpayer or authorized representative when affirmative consent is provided by the taxpayer or authorized representative.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12-6.001(2)(b), F.A.C., is to clarify that a notice is issued when it is created and dated, and to clarify the Department's current practice of sending notices to taxpayers or authorized representatives via regular mail.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12-6.001, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-6.001, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

## Section II Proposed Rules

### DEPARTMENT OF REVENUE

RULE NO.:      RULE TITLE:

12-6.001      Application of Rules

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-6.001(2)(b), F.A.C., is to clarify that a notice is issued when it is created and dated, and to clarify the Department's current practice of sending notices to taxpayers or authorized representatives via regular mail.

SUMMARY: The amendments to Rule 12B-6.001(2)(b), F.A.C., update current rule language regarding the method by which the Department sends notices to taxpayers and their representatives. The amendments also update the rule to specify that certain notices will be sent by email or fax to the last known email or fax number of the taxpayer or authorized representative when affirmative consent is provided by the taxpayer or authorized representative.

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 72.011(2), 213.06(1), 213.21(1) FS.

LAW IMPLEMENTED: 72.011, 213.0537, 213.21(1) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12-6.001 Application of Rules.**

(1) No change.

(2)(a) No change.

(b) Notices issued by the Department pursuant to this rule chapter will be sent issued to the taxpayer, unless the taxpayer submits a completed Power of Attorney and Declaration of Representative (Form DR-835, incorporated by reference in Rule rule 12-6.0015, F.A.C.) which instructs the Department as to whom how the taxpayer wants these notices to be sent issued (see paragraph 12-6.005(1)(d), F.A.C.). A notice is issued when the notice is created and dated. Notices will be sent to the taxpayer or authorized representative by United States Postal Service to the last known mailing address of the taxpayer or authorized representative. Notices of Proposed Assessment and Notices of Proposed Refund Denial may also be sent by email or fax to the last known email address or fax number with the affirmative consent of the taxpayer or authorized representative.

(c) through (d) No change.

(3) No change.

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011, 213.0537, 213.21(1) FS. History—New 10-8-81, Formerly 12-6.01, Amended 3-6-03, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: July 12, 2022

[REDACTED]

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;  
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULES 12-24.002 and 12-24.003

SUMMARY OF PROPOSED RULES

Beginning January 1, 2023, the proposed amendments to Rule 12-24.002, F.A.C. (Definitions), and to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), incorporate the reduced electronic filing threshold of \$5,000 for those taxes for which a taxpayer is currently required to remit payments by electronic means or to file returns and remit payments by electronic means. The proposed amendments also require taxpayers who meet the electronic filing threshold of \$5,000 beginning January 1, 2023, for documentary stamp tax, insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges, and pollutant taxes to file tax returns and pay taxes by electronic means. In addition, the proposed amendments remove reference to the emergency excise tax and the water treatment upgrade fees that are no longer imposed.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to incorporate the reduced electronic filing threshold and to provide the taxes for which a taxpayer meeting the electronic filing threshold beginning January 1, 2023, will be required to either pay taxes by electronic means or to file tax returns and pay taxes by electronic means.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rules 12-24.002 and 12-24.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12-24.002 and 12-24.003, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

**DEPARTMENT OF REVENUE****RULE NOS.:      RULE TITLES:**

12-24.002      Definitions

12-24.003      Requirements to File or to Pay Taxes by  
Electronic Means

**PURPOSE AND EFFECT:** : Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to incorporate the reduced electronic filing threshold and to provide the taxes for which a taxpayer meeting the electronic filing threshold beginning January 1, 2023, will be required to either pay taxes by electronic means or to file tax returns and pay taxes by electronic means.

**SUMMARY:** Beginning January 1, 2023, the proposed amendments to Rule 12-24.002, F.A.C. (Definitions), and to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), incorporate the reduced electronic filing threshold of \$5,000 for those taxes for which a taxpayer is currently required to remit payments by electronic means or to file returns and remit payments by electronic means. The proposed amendments also require taxpayers who meet the electronic filing threshold of \$5,000 beginning January 1, 2023, for documentary stamp tax, insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges, and pollutant taxes to file tax returns and pay taxes by electronic means. In addition, the proposed amendments remove reference to the emergency excise tax and the water treatment upgrade fees that are no longer imposed.

**SUMMARY OF STATEMENT OF ESTIMATED  
REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within

one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

**RULEMAKING AUTHORITY:** 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS.

**LAW IMPLEMENTED:** 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS., section 2, Ch. 2022-151 LOF F.

**IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):**

**DATE AND TIME:** September 21, 2022, at 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

**THE FULL TEXT OF THE PROPOSED RULE IS:**

## 12-24.002 Definitions.

For the purposes of Part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (19) No change

(20) "Tax type" means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

(a) No change

(b) Corporate income/franchise tax ~~and emergency excise tax;~~

(c) through (g) No change

(h) Miami-Dade Lake Belt mitigation fee ~~and water treatment upgrade fees;~~

(i) through (p) No change

(21) through (22) No change

**PROPOSED EFFECTIVE DATE:** January 1, 2023

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, XX-XX-XX.

## 12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) Any taxpayer subject to the following taxes, surtaxes, surcharges, and fees who has paid that tax, surtax, surcharge, or fee in the prior state fiscal year in an amount of \$5,000 ~~\$20,000~~ or more must pay the taxes, surtaxes, surcharges, or fees due during the succeeding calendar year by electronic means:

~~(a) Documentary stamp tax (other than remittances subject to Section 213.13, F.S.);~~

~~(a)(b) Fuel taxes reported on Form DR-182 (Florida Air Carrier Fuel Tax Return);~~

~~(c) Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;~~

~~(b)(d) Miami-Dade Lake Belt mitigation fee and water treatment upgrade fees;~~

~~(e) Pollutant taxes imposed under Section 376.75, F.S., and under Chapter 206, Part IV, F.S.;~~

~~(c)(f) Severance taxes and surcharges on gas and sulfur production, oil production, and solid mineral severance.~~

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) Has paid any one of the following taxes, surtaxes, surcharges, or fees in the prior state fiscal year in an amount of \$5,000 ~~\$20,000~~ or more:

1. No change  
2. Corporate income/franchise tax ~~and emergency excise tax~~;

3. Documentary stamp tax (other than remittances subject to Section 213.13, F.S.);

~~4.3.~~ Gross receipts tax on natural gas, manufactured gas, or electricity; ~~or~~;

5. Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department.

6. Pollutant taxes imposed under Section 376.75, F.S., and under Chapter 206, Part IV, F.S.;

~~7.4.~~ Sales and use tax, discretionary sales surtaxes, any tourist development tax, tourist impact tax, or convention development tax administered by the Department, rental car surcharge, and solid waste fees in the aggregate amount of \$5,000 ~~\$20,000~~ or more for all business locations.

~~8.5.~~ Prepaid wireless E911 fees in the aggregate amount of \$5,000 ~~\$20,000~~ or more for all business locations.

(b) through (e) No change

(3) No change

(4) The following taxpayers must file tax returns by electronic means:

(a) No change

(b) Any corporation with assets of \$10 million or more and that files at least 250 federal tax returns annually with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid \$5,000 ~~\$20,000~~ or more in corporate income/franchise ~~emergency excise~~ tax in the prior fiscal year must file its Florida corporate income/franchise tax return using the Internal Revenue Service e-File program.

(5) Any tax collector, as defined in Rule 12-24.002, F.A.C., who has paid the following taxes, surtaxes, fees, and interest earned in an aggregate amount of \$5,000 ~~\$20,000~~ during the prior state fiscal year, must pay the taxes, surtaxes, fees, and interest earned, and file tax returns for those revenues, due during the succeeding calendar year by electronic means:

(a) through (c) No change

(6) No change

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS., Ch. 2022-151 LOF. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE  
PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY  
HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: July 12, 2022

[REDACTED]

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.005, 12A-1.059, 12A-1.087, and 12A-1.097

SUMMARY OF PROPOSED RULES

- The proposed amendments to Rule 12A-1.005(2)(d), F.A.C., include additional exemptions from tax for admission to certain FIFA World Cup matches, Formula One Grand Prix races, and the Daytona 500, including certain qualifying or support races.
- The proposed amendments to Rule 12A-1.059(2)(a), F.A.C., incorporate the exemption from tax for hydrogen used in the manufacturing, processing, compounding, or production of tangible personal property for sale, as well as update the exemption certificate used to document the exempt purchase.
- The proposed amendments to Rule 12A-1.087(4), F.A.C., incorporate changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation. The proposed amendments to Rule 12A-1.087(10), F.A.C., incorporate the changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation and the exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production in the exemption certificate used to document exempt purchases.
- Beginning January 1, 2023, the proposed amendments to Rule 12A-1.097, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns) and Form DR-15EZ (Instructions for DR-15EZ Sales and Use Tax Returns) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Forms DR-15 (Sales and Use Tax Return) and DR-15EZ (Sales and Use Tax Return) and pay the tax by electronic means. Form DR-1N (Registering Your Business) is revised to clarify sales and use tax registration instructions for motor vehicle rental companies, car sharing services, and peer-to-peer car sharing programs by adding a bullet for motor vehicle rental companies under the column for businesses required to submit Form DR-1 (Florida Business

Tax Application) for each business location, and a bullet for car-sharing services and peer-to-peer car sharing programs under the column for businesses required to submit Form DR-1 for each county.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to implement the following law changes:

- Section 212.04(2)(a)5., F.S., provides for an exemption from tax for admissions to certain professional or collegiate sporting events. Section 19 of Chapter 2022-97, L.O.F., revises s. 212.04(2)(a)5., F.S., to include additional events. Amending Rule 12A-1.005, F.A.C., is necessary to implement this law change.
- Section 212.08(7)(b), F.S., provides for an exemption from tax for certain combustible fuels used in an industrial manufacturing, processing, compounding, or production process at a fixed location in this state. Section 23 of Chapter 2022-97, L.O.F., revises s. 212.08(7)(b), F.S., to include hydrogen as one of the specified exempt combustible fuels. Amending Rule 12A-1.059, F.A.C., is necessary to implement this law change.
- Section 212.08(3)(b), F.S., provides for an exemption from tax for that portion of the sales price below \$20,000 for a trailer weighing 12,000 pounds or less purchased by a farmer for agriculture production and transportation. Section 212.08(5)(b), F.S., provides for an exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production. Section 23 of Chapter 2022-97, L.O.F., revises s. 212.08(3)(b), F.S., by allowing the exemption from tax for any trailer purchased by a farmer for agriculture production and transportation and revises the exemption for purchases of certain fencing materials provided by s. 212.08(5)(b), F.S., by including additional materials that qualify for the exemption. Amending Rule 12A-1.087, F.A.C., is necessary to implement this law change.
- Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. Amending Rule 12A-1.097, F.A.C., is necessary to implement this law change and provide clarifying updates.

### FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

### SUMMARY OF RULE DEVELOPMENT WORKSHOP

June 2, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on May 18, 2022 (Vol. 48., No. 97), to advise the public of the proposed changes to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on June 2, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rules 12A-1.005, 12A-1.059, 12A-1.087, and 12A-1.097, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

### SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-1.005, 12A-1.059, 12A-1.087, and 12A-1.097, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

DEPARTMENT OF REVENUE

## Sales and Use Tax

RULE NOS.:      RULE TITLES:

12A-1.005 Admissions

12A-1.059 Fuels

12A-1.087 Exemption for Power Farm Equipment;  
Electricity Used for Certain Agricultural  
Purposes; Suggested Exemption Certificate  
for Items Used for Agricultural Purposes

12A-1.097 Public Use Forms

**PURPOSE AND EFFECT:** The purpose of this rulemaking is to implement the following law changes:

Section 212.04(2)(a)5., F.S., provides for an exemption from tax for admissions to certain professional or collegiate sporting events. Section 19 of Chapter 2022-97, L.O.F., revises s. 212.04(2)(a)5., F.S., to include additional events. The purpose of this rulemaking is to implement this law change by amending Rule 12A-1.005, F.A.C.

Section 212.08(7)(b), F.S., provides for an exemption from tax for certain combustible fuels used in an industrial manufacturing, processing, compounding, or production process at a fixed location in this state. Section 23 of Chapter 2022-97, L.O.F., revises s. 212.08(7)(b), F.S., to include hydrogen as one of the specified exempt combustible fuels. The purpose of this rulemaking is to implement this law change by amending Rule 12A-1.059, F.A.C.

Section 212.08(3)(b), F.S., provides for an exemption from tax for that portion of the sales price below \$20,000 for a trailer weighing 12,000 pounds or less purchased by a farmer for agriculture production and transportation. Section 212.08(5)(b), F.S., provides for an exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production. Section 23 of Chapter 2022-97, L.O.F., revises s. 212.08(3)(b), F.S., by allowing the exemption from tax for any trailer purchased by a farmer for agriculture production and transportation and revises the exemption for purchases of certain fencing materials provided by s. 212.08(5)(b), F.S., by including additional materials that qualify for the exemption. The purpose of this rulemaking is to implement this law change by amending Rule 12A-1.087, F.A.C.

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-

151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and provide clarifying updates by amending Rule 12A-1.097, F.A.C.

**SUMMARY:** • The proposed amendments to Rule 12A-1.005(2)(d), F.A.C., include additional exemptions from tax for admission to certain FIFA World Cup matches, Formula One Grand Prix races, and the Daytona 500, including certain qualifying or support races.

The proposed amendments to Rule 12A-1.059(2)(a), F.A.C., incorporate the exemption from tax for hydrogen used in the manufacturing, processing, compounding, or production of tangible personal property for sale, as well as update the exemption certificate used to document the exempt purchase.

The proposed amendments to Rule 12A-1.087(4), F.A.C., incorporate changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation. The proposed amendments to Rule 12A-1.087(10), F.A.C., incorporate the changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation and the exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production in the exemption certificate used to document exempt purchases.

Beginning January 1, 2023, the proposed amendments to Rule 12A-1.097, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns) and Form DR-15EZ (Instructions for DR-15EZ Sales and Use Tax Returns) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Forms DR-15 (Sales and Use Tax Return) and DR-15EZ (Sales and Use Tax Return) and pay the tax by electronic means. Form DR-1N (Registering Your Business) is revised to clarify sales and use tax registration instructions for motor vehicle rental companies, car sharing services, and peer-to-peer car sharing programs by adding a bullet for motor vehicle rental companies under the column for businesses required to submit Form DR-1 (Florida Business Tax Application) for each business location, and a bullet for car-sharing services and peer-to-peer car sharing programs under the column for businesses required to submit Form DR-1 for each county.

#### **SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within

one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

**RULEMAKING AUTHORITY:** 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.04(4), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS.

**LAW IMPLEMENTED:** 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 206.86(4), 212.02(1), (14)(c), (30), (31), (32), 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.06(1), (3), 212.0606, 212.07(1), (8), 212.08, 212.08(3), (4), (5) (a), (e), (6), (7)(b), (j), (gg), (jjj), (8), 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 616.260, 1002.40(13) FS., sections 19, 23, Ch. 2022-97, section 2, Ch. 2022-151 LOF F.

**IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):**

**DATE AND TIME:** September 21, 2022, at 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:  
[<https://attendee.gotowebinar.com/register/6119500614842689805>]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

#### **12A-1.005 Admissions.**

(1) No change

(2) Exempt admissions. The following admissions are exempt from the tax imposed under Section 212.04, F.S.:

(a) through (c) No change

(d) Admissions to the following professional or collegiate sporting events are exempt, as provided in Sections 212.04(2)(a)5. and 10., F.S.:

1. National Football League championship game or Pro Bowl;

2. Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game and Major League Baseball Home Run Derby held before the Major League Baseball all-star games;

3. National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility;

4. Any semifinal or championship game of a national collegiate tournament or any postseason collegiate football game sanctioned by the National Collegiate Athletic Association; -

5. Any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches;

6. Any Formula One Grand Prix race sanctioned by Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race;

7. The Daytona 500 sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race.

(e) through (k) No change

(3) through (6) No change

Rulemaking Authority 212.04(4), 212.17(8)(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 616.260 FS, section 19, Ch. 2022-97 LOF. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15, 1-17-18, XX-XX-XX.

#### **12A-1.059 Fuels.**

(1) No change

(2)(a) “Boiler” fuels. When purchased as a combustible fuel, purchases of natural gas, residual oil, recycled oil, waste oil, solid waste ~~material~~ as defined in Section 403.703(35)(13), F.S., coal, sulfur, hydrogen, wood, wood residues, or wood bark used in an industrial manufacturing, processing, compounding, or production process at a fixed location in this state is exempt. For the purpose of this exemption, the term “residual oil” means ASTM Grades No. 5 and No. 6, heavy diesel, and bunker C. This exemption does not apply to any type of liquefied petroleum gases, naphtha, kerosene, or distillate fuel oil, such as diesel fuels, No. 1 and No. 2 heating oils, and No. 4 fuel oil. The term “fixed location” means being permanently affixed to one location or plant site, or any portable plant which may be set up for a period of not less than six months in a stationary manner so as to perform the same industrial manufacturing, processing, compounding, or production process that could be performed at a permanent location or plant site. To be entitled to this exemption at the time of purchase, the purchaser must issue the seller a certificate stating that the combustible fuel is used in an industrial manufacturing, processing, compounding, or production process. The following is a suggested format of a certificate to be used for this purpose:

#### **SUGGESTED PURCHASER’S EXEMPTION CERTIFICATE**

#### **BOILER FUELS USED TO PRODUCE TANGIBLE PERSONAL PROPERTY FOR SALE**

I, the undersigned individual, hereby certify that I am the purchaser or the purchaser’s agent or representative authorized to act for \_\_\_\_\_, (PURCHASER) in the purchase of boiler fuels. The \_\_\_\_\_, its undersigned officer who is duly authorized, hereby certifies to \_\_\_\_\_ that purchases of natural gas, residual oil, recycled oil, waste oil, solid waste ~~material~~ as defined in section 403.703(35)(13), Florida Statutes F.S., coal, sulfur, hydrogen, wood, wood residues, or wood bark from \_\_\_\_\_, (SELLER) under account number \_\_\_\_\_ will be exclusively used as a combustible fuel in the manufacturing, processing, compounding, or production of tangible personal property for sale. This industrial process is located at

\_\_\_\_\_, (ADDRESS) in  
\_\_\_\_\_, Florida, County of \_\_\_\_\_.

I further certify ~~Further, it is certified~~  
that \_\_\_\_\_ (PURCHASER) is not subject  
to regulation by the Division of Hotels and Restaurants, ~~of the~~  
Department of Business and Professional Regulation, ~~and the~~  
~~The~~ purchase of the combustible fuel as identified in pursuant  
~~to this certificate certification~~ is exempt from sales and use tax  
~~as provided in, pursuant to~~ Section 212.08(7)(b), Florida  
Statutes F.S.

I understand that if I fraudulently issue this certificate to evade  
the payment of sales and use tax, I will be liable for payment  
of the tax plus a penalty of 200% of the tax and may be  
subject to conviction of a third-degree felony.

Under penalties of perjury, I declare that I have read the  
foregoing certificate and that the facts stated in it are true.

\_\_\_\_\_  
Signature of Purchaser or Purchaser's Agent or Representative

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

Dated at \_\_\_\_\_, Florida, this  
\_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_.

~~AUTHORIZED OFFICER OF COMPANY~~

~~BY: \_\_\_\_\_~~

~~TITLE: \_\_\_\_\_~~

(b) No change

(3) through (6) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented  
206.86(4), 212.05, 212.06(3), 212.08(4), (7)(b), (j), (8) FS., section 23,  
Ch. 2022-97 LOF. History—New 10-7-68, Amended 6-16-72, 7-19-72,  
12-11-74, 10-18-78, 7-3-79, 6-3-80, 12-23-80, 8-26-81, 12-31-81, 7-  
20-82, 10-13-83, Formerly 12A-1.59, Amended 12-13-88, 5-19-93, 9-  
14-93, 3-20-96, 10-2-01, 4-17-03, 6-12-03, 5-9-13, 1-20-14, XX-XX-  
XX.

**12A-1.087 Exemption for Power Farm Equipment;  
Electricity Used for Certain Agricultural Purposes;  
Suggested Exemption Certificate for Items Used for  
Agricultural Purposes.**

(1) through (3) No change

(4)(a) The ~~portion of sales price below \$20,000~~ for a trailer  
~~weighing 12,000 pounds or less and~~ purchased by a farmer for  
exclusive use in agricultural production, or to transport farm  
products from the farm to the place where the farmer transfers  
ownership of the farm products, is exempt from tax. This

exemption is allowed regardless of whether the trailer is  
required to be or is licensed as a motor vehicle under chapter  
320, F.S. ~~The portion of the sales price at or above \$20,000 for~~  
~~such a trailer remains subject to tax.~~ This exemption does not  
apply to leases or rentals of trailers. The exemption for trailers  
under this paragraph will not be allowed unless the purchaser  
furnishes the seller a written certificate that the purchased items  
qualify for the exemption under Section 212.08(3), F.S. The  
format of a suggested certificate is contained in subsection (10).

(b) The ~~partial~~ exemption granted for trailers does not  
apply to non-farmers such as haulers, contractors, loggers, and  
providers of crop services.

(c) No change

(5) through (9) No change

(10) Suggested Exemption Certificate for Items Used for  
Agricultural Purposes.

(a) through (e) No change

(f) The following is a suggested format of an exemption  
certificate to be issued by any person purchasing or leasing  
power farm equipment qualifying for exemption under section  
212.08(3), F.S., or items that qualify for exemption as items for  
agricultural use or items for agricultural purposes. Exemption  
purposes listed on the suggested format that are not relevant to  
the purchaser or lessee may be eliminated from the certificate.  
The Department does not furnish the printed exemption  
certificate to be executed by purchasers or lessees when  
purchasing tax-exempt power farm equipment or items for  
agricultural use or for agricultural purposes. For an aquaculture  
health product, the purchaser may use the suggested purchaser's  
exemption certificate below or provide a copy of the  
aquaculture producer's Aquaculture Certification from the  
Florida Department of Agriculture and Consumer Services to  
the selling dealer.

**SUGGESTED PURCHASER'S EXEMPTION  
CERTIFICATE**

**ITEMS FOR AGRICULTURAL USE OR FOR  
AGRICULTURAL PURPOSES AND POWER FARM  
EQUIPMENT**

This is to certify that the items identified below, purchased  
on \_\_\_\_\_ or after \_\_\_\_\_ (date) from  
\_\_\_\_\_ (Selling Dealer's Business Name)  
are purchased, leased, licensed, or rented for the following  
purpose as checked in the space provided. This is not intended  
to be an exhaustive list.

( ) Cloth, plastic, or similar material used for shade, mulch,  
or protection from frost or insects on a farm.

( ) Fertilizers (including peat, topsoil, sand used for rooting  
purposes, peatmoss, compost, and manure, but not fill dirt),  
insecticides, fungicides, pesticides, and weed killers used for  
application on or in the cultivation of crops, groves, home  
vegetable gardens, and commercial nurseries.

( ) Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in Section 212.02(30), F.S., which includes generators, motors, and similar types of equipment.

( ) Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in Section 212.08(5)(a), F.S.

( ) Animal health products ~~product~~ that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in Section 212.08(5)(a), F.S.

( ) Aquaculture health products ~~product~~ to prevent or treat fungi, bacteria, and parasitic diseases, as provided in Section 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under Section 597.004, F.S.

( ) Nets, and parts used in the repair of nets, purchased by commercial fisheries.

( ) Nursery stock, seedlings, cuttings, or other propagative material for growing stock.

( ) Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.

( ) Seedlings, cuttings, and plants used to produce food for human consumption.

( ) Stakes used to support plants during agricultural production.

( ) Hog wire and barbed wire fencing, including gates and materials used to construct or repair such fencing, used in agricultural production on lands classified as agricultural lands under Section 193.461, F.S. Materials used to construct or repair hog wire and barbed wire fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as: welded or barbed wire; hog or barbed wire fence rolls; lumber or steel for posts or rails; nails, screws, hinges; and concrete consisting of premixed dry mortar or other components.

( ) Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

( ) Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

( ) Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

( ) Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

( ) Butane gas, propane gas, natural gas, or other form of liquefied petroleum gas used in a tractor, vehicle, or other farm equipment used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

( ) Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

( ) Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S., or

( ) Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in sections 570.02(1) and 581.217, F.S.

( ) A trailer purchased by a farmer that is used exclusively in an agricultural production or to transport farm products from the farmer's farm to the place where the farmer transfers ownership of the farm products to another. This exemption does not apply to the lease or rental of a trailer. The exemption is not forfeited by using the trailer to transport the farmer's equipment.

( ) Other (include description and statutory citation):

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I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable)

By

(Signature of Purchaser or Authorized Representative)

Title

(Title – only if purchased by an authorized representative of a business entity)

Date

~~(g) The following is a suggested format of an exemption certificate to be issued by any person purchasing a trailer qualifying for a partial exemption under Section 212.08(3)(b), F.S. The Department does not furnish the printed exemption certificate to be executed by purchasers when purchasing trailers qualifying for the partial exemption.~~

**SUGGESTED EXEMPTION CERTIFICATE**

**FARM TRAILERS WEIGHING  
12,000 POUNDS OR LESS**

~~This is to certify that the trailer described below, purchased on or after (date)~~

~~from (Selling Dealer's Business Name) is purchased by a farmer in accordance with Section 212.08(3)(b), F.S., for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another.~~

~~DESCRIPTION OF TRAILER INCLUDING WEIGHT:~~

~~Note: Any portion of the sales price in excess of \$20,000.00 is subject to sales tax. I understand that if I use the trailer equipment for any purpose other than the one stated, I must pay tax on the initial \$20,000 of the purchase price of the trailer directly to the Department of Revenue. I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third-degree felony. The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).~~

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable)

By

(Signature of Purchaser or Authorized Representative)

Title

(Title – only if purchased by an authorized representative of a business entity)

Date

(11) through (12) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(jjj), 212.085 FS., section 23, Ch. 2022-97 LOE, History—New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, XX-XX-XX.

**12A-1.097 Public Use Forms.**

(1) No change

Form Number	Title	Effective Date
(2)(a)	No change	
(b)	Registering Your Business ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-12309">http://www.flrules.org/Gateway/reference.asp?No=Ref-12309</a> )	01/23 01/24

(c) through (g)	No change	
(3) through (4)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____44230">http://www.flrules.org/Gateway/reference.asp?No=Ref-____44230</a> )	<u>01/23</u> <u>07/21</u>
(c) through (d)	No change	
(e) DR-15E ZN	Instructions for DR-15EZ Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____44231">http://www.flrules.org/Gateway/reference.asp?No=Ref-____44231</a> )	<u>01/23</u> <u>07/21</u>
(f) through (k)	No change	
(6) through (24)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS., section 2, Ch. 2022-151 LOF. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022



# Registering Your Business

DR-1N  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 6

## Do I Have the Application I need?

The Florida Department of Revenue administers over 30 taxes and fees. In most cases, you must register with the Department as a dealer before you begin conducting business activities subject to Florida's taxes and fees. This publication provides the information you will need to register with the Department using a *Florida Business Tax Application*, additional registration applications you may need to complete your registration with the Department, and registration applications you may need instead of the *Florida Business Tax Application*.

The **Florida Business Tax Application** (online or paper Form DR-1) asks you to answer a series of questions about your business that will assist you in identifying your tax responsibilities and to register to collect, report, and pay the following Florida taxes and fees:

- Communications services tax
- Documentary stamp tax
- Gross receipts tax on dry-cleaners
- Gross receipts tax on electrical power and gas
- Lead-acid battery fee
- Miami-Dade County Lake Belt fees
- Rental car surcharge
- Reemployment tax
- Prepaid wireless E911 fee
- Sales and use tax
- Severance taxes (solid mineral, gas, sulfur, and oil production)
- Waste tire fee

If you previously submitted a *Florida Business Tax Application* to the Department and you hold an active certificate of registration or reemployment tax account number (if you have employees), you may use the **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register:

- an additional business location or Florida rental property
- a registered location that has moved from one Florida county to another

to collect, report, and pay the following Florida taxes:

- Sales and use tax
- Prepaid wireless E911 fee
- Lead-acid battery fee
- Waste tire fee
- Rental car surcharge
- Documentary stamp tax

## Businesses with multiple locations

Submit one application for each <b>Business Entity</b>	Submit one application for each <b>Location</b>	Submit one application for each <b>County</b>
<ul style="list-style-type: none"><li>• Communications services tax</li><li>• Gross receipts tax on dry-cleaning facilities</li><li>• Gross receipts tax on electrical power and gas</li><li>• Severance tax (extracting oil, gas, sulfur, solid minerals, heavy minerals, or phosphate rock)</li><li>• Miami-Dade County Lake Belt fees</li><li>• Reemployment tax</li></ul>	<ul style="list-style-type: none"><li>• Sales and use tax</li><li>• Prepaid wireless E911 fee</li><li>• Lead-acid battery fee</li><li>• Waste tire fee</li><li>• Documentary stamp tax</li><li>• Rental car surcharge (Motor vehicle rental company)</li></ul>	<ul style="list-style-type: none"><li>• Rental car surcharge (car-sharing service and peer-to-peer car-sharing program)</li><li>• Operators of:<ul style="list-style-type: none"><li>• Amusement Machines</li><li>• Vending Machines</li><li>• Newspaper Rack Machines</li><li>• Automated Kiosks receiving Secondhand Goods</li></ul></li></ul>

**Register online - it's fast and secure!** You can apply online using the Department's online application at [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration). You will be able to return to the website to retrieve your certificate number(s) after three business days.

## Identification Numbers

The Internal Revenue Service (IRS) requires any business that has employees and any partnership, corporation, nonprofit organization, trust (except certain revocable trusts), and estate to have a **federal employer identification number** (FEIN). You will need this number to register with the Department. For more information, visit the IRS website at [irs.gov](https://www.irs.gov).

If you are a sole proprietor (individual business owner) or an individual who is the sole member of a limited liability company, you will need your **social security number** (SSN) to register with the Department. If you are not eligible to obtain a social security number, you must provide a **Visa number** issued by the United States Department of State.

When you register with the Department, you are issued a **business partner number** as a unique identifying number for your business. The number will be located on the back of your certificate of registration.

## Sales and Use Tax – Special Reporting Numbers

To make reporting and paying sales and use tax for your registered business easier, you may obtain a **county control reporting number**. If you own multiple business locations (including rental properties) within a single county, you may submit an **Application for Sales and Use Tax County Control Reporting Number** (Form DR-1CCN) to assign a reporting number for that county. You may submit an application for each Florida county where you want to report using a county control reporting number. If you register additional business locations within a county where you have a county control reporting number, you may indicate on your application that you will be filing sales and use tax for the new location using your county control reporting number for that county.

If you own multiple business locations (including rental properties) in a single county or in multiple counties, you may submit an **Application for Consolidated Sales and Use Tax Filing Number** (Form DR-1CON) to obtain a **consolidated sales and use tax filing number** that allows you to make a single sales and use tax payment for all your business locations. If you register additional business locations, you may indicate on your application that you will be filing sales and use tax for the new location using your consolidated sales and use tax filing number.

## Registering Rental Properties to Collect and Remit Sales Tax

If you collect or receive lease or rental payments for the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**), register each commercial rental property location and each transient rental accommodation for which you collect rent. If you collect lease or rental payments for more than one real property rental location or more than one transient rental accommodation, use a separate application for each rental location or each transient rental accommodation. You may use the shorter **Application for Registered Businesses to Add a New Florida Location** (Form DR-1A) to register additional rental property.

## Business Information

To register your business, you will need:

- Legal name of business entity (e.g., name of sole proprietor, partnership, corporation, or other entity)
- Business trade name ("doing business as"), if any
- Business mailing address
- Physical street address of business location (including Florida County)
- Physical street address (including Florida County) of the rental, lease, or license to use real property (**commercial rental property**) or for living, sleeping, or housekeeping accommodations for rental periods less than six months (**transient rental accommodations**)
- Date of first taxable activity at the business location you are registering

- The North American Industry Classification System (NAICS) Code for each of your business activities (For more information, visit <http://www.census.gov/eos/www/naics/index.html>)
- If you will sell communications services, the method(s) you will use to assign customer locations to the correct taxing jurisdiction, and the name, telephone number, and email address of the person to contact regarding communications services tax returns. For more information, see the *Communications Services Tax* brochure (GT-800011) at [floridarevenue.com/forms](http://floridarevenue.com/forms).

## Owner or Manager Information

You will need the following information about the owners or managers of your business:

- **Sole proprietorship** –  
name, home address, identification number (SSN or Visa #), and telephone number
- **Each general partner** – (includes married couples)  
name, title, home address, identification number (SSN, Visa #, or FEIN), and telephone number
- **Each director, officer, managing member, grantor, trustee, and personal representative** –  
name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number
- **Limited liability company (LLC)** –  
name, title, home address, identification number (last four digits of the individual's SSN, Visa #, or FEIN), and telephone number for all members

## Employee Information

If you have, or anticipate that you will have, employees in Florida, you will need:

- The number of employees you have or anticipate you will have
- The amount of wages paid or expected to be paid within a calendar quarter
- Your employer type – regular, nonprofit organization, domestic employer (employees perform only household services), Indian tribe, agricultural (citrus or noncitrus), or crew chief
- The type of services you provide – administrative, research, or other
- If you use a payroll agent – agent's name, address, telephone number, email address, and federal preparer tax identification number (PTIN)

Mailing addresses for mailing your:

- Reporting Forms and Information (Employer's Quarterly Reports, certifications, and related correspondence)
- Tax Rate Information (Tax rate notices and related correspondence)
- Benefits Paid Information (Notices of benefits paid and related correspondence)

The *Employer Guide to Reemployment Tax* (RT-800002) contains information employers need to comply with Florida's Reemployment Assistance Program Law.

## If the Form of Your Business Ownership Changed or You Acquired a Business

You will need:

- Your prior or acquired business name and address
- The prior business federal employer identification number
- The prior business Florida tax number
- Portion of business acquired (if applicable)
- Effective date of the change or acquisition
- To know whether employees were transferred to the new business and, if so, on what date
- To know whether, at the time of acquisition, there was ownership, management, or control of the two entities

It is recommended that before buying an existing business, you ask the seller for documentation of any tax, penalty, or interest that is due to the Florida Department of Revenue. As a purchaser, you could be liable for any tax, penalty, or interest owed by the seller. For more information, visit [floridarevenue.com](http://floridarevenue.com) and select "Businesses and Employers," then select "Certificate of Compliance."

File and Pay  
Electronically

## Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure. You can electronically file and pay all taxes, fees and surcharges, except severance taxes and Miami-Dade County Lake Belt fees. For severance taxes and Miami-Dade County Lake Belt fees, payments can be made electronically; however, electronic return filing is not available.

Taxpayers choosing to enroll with the Department to file or pay electronically can take advantage of additional features: an encrypted system that securely saves your contact and bank account information; the ability to view your filing history and bills posted to your tax account; and, the ability to reprint your returns.

If you enroll with the Department to make electronic payments or to file electronic returns, you will need the:

- Bank routing number and your account number
- Contact person's name, address, telephone and fax numbers, email addresses, and federal preparer tax identification number (PTIN), if using a payroll agent to prepare your reemployment tax returns

For more information about the enrollment system and filing and paying tax electronically, visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).

Security  
Requirements

## Do you have a tax warrant or outstanding tax liability?

When you register, you will be required to post a cash deposit, surety bond, or an irrevocable letter of credit if you are seeking an additional registration and you own a controlling interest in a business that:

- Has a tax warrant that is currently unsatisfied
- Has an outstanding liability of \$2,500 or more
- Had a previous certificate of registration revoked
- Failed to comply with the provisions of a judgment, settlement agreement, closing agreement, stipulated payment agreement, or consent agreement with the Department
- Has no permanent business location in Florida, or is operated from a temporary Florida location for less than six months in any consecutive twelve-month period, and there is evidence that you will fail to remit taxes

For more information, see Rule 12A-1.060, Florida Administrative Code (F.A.C.), Registration, available at [flrules.org](http://flrules.org).

## Applications You May Need in Addition to a *Florida Business Tax Application*

Additional Applications

### ***Application for Amusement Machine Certificate (Form DR-18)***

Each location where a coin-operated amusement machine is in operation must be registered for sales and use tax. In addition, an *Amusement Machine Certificate* is required for each location where machines are operated. This application is used to obtain an annual *Amusement Machine Certificate*.

### ***Application for Self-Accrual Authority / Direct Pay Permit – Communications Services Tax (Form DR-700030)***

This application is used by a purchaser of communications services to obtain a *Communications Services Tax Direct Pay Permit* and pay the communications services tax directly to the Department when:

- the majority of the communications services used by the purchaser are for communications that originate outside of Florida and terminate within Florida
- the taxable status of sales of communications services will only be known upon use

### ***Application for Self-Accrual Authority / Direct Pay Permit - Sales and Use Tax (Form DR-16A)***

This application is used to obtain a *Sales and Use Tax Direct Pay Permit* as authorized by section 212.183, Florida Statutes. See Rule 12A-1.0911, F.A.C., Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

## Applications You May Need in Addition to a *Florida Business Tax Application* (continued)

### Additional Applications

#### **Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)**

This registration, in addition to a sales and use tax registration, is required for those persons who:

- Purchase, consign, trade, or sell secondhand goods
- Purchase, gather, obtain, or sell salvage or scrap metal to be recycled or convert ferrous or nonferrous metals into raw materials

#### **Report to Determine Succession and Application for Transfer of Experience Rating Records (Form RTS-1S)**

This report, in addition to registration for reemployment tax purposes, is required if the form of ownership of your business changes. The information contained in the report is used to determine any reemployment tax rate change that would result from the transfer of the predecessor's employment records to you. If you acquire an existing business, and there was no common ownership, management, or control between your business and the acquired business, you must complete this report within 90 days of the date of the acquisition. If there was common ownership, management, or control between your business and the acquired business at the time of acquisition, and you report this information in *Florida Business Tax Application* (Form DR-1), you are not required to complete Form RTS-1S.

#### **Independent Contractor Analysis (Form RTS-6061)**

This analysis, in addition to registration for reemployment tax purposes, is required for those who employ the services of self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public.

## Applications You May Need Instead of a *Florida Business Tax Application*

### Other Applications

#### **Application for Registered Businesses to Add a New Florida Location (Form DR-1A)**

Any business that holds an active certificate of registration or reemployment tax account with the Department may use Form DR-1A to register an additional business location or Florida rental property, a location that has moved from one Florida county to another, or when starting a new taxable activity at a registered business location. This shorter application requests only that information necessary to issue a certificate of registration for a new or relocated business location.

#### **Application for Collective Registration of Living or Sleeping Accommodations (Form DR-1C)**

This application allows an agent, representative, or management company to register multiple, separately owned properties located in a single county to collect sales and use tax on short-term rentals of living or sleeping accommodations. To use this application, the agent, representative, or management company must have completed a *Florida Business Tax Application* (Form DR-1) and received a sales and use tax certificate of registration for each county in which living or sleeping accommodations are located.

#### **Application for a Consumer's Certificate of Exemption (Form DR-5)**

Florida law provides an exemption from sales and use tax to certain nonprofit organizations and governmental entities. To make qualified, tax-exempt purchases, nonprofit organizations and governmental entities (except federal government agencies) must obtain a *Florida Consumer's Certificate of Exemption*. This application is used to apply for the certificate.

#### **Application for Air Carrier Fuel Tax License (Form DR-176)**

This application is used by commercial air carriers to obtain a Florida fuel tax license.

#### **Florida Fuel or Pollutants Tax Application (Form DR-156)**

This application is used to obtain a Florida fuel tax license or a Florida pollutants tax license.

## What If My Business Information Changes?

### Business Information Changes

Notify the Department if you:

- change your business name
- change your mailing address
- change your location address within the same county
- close or sell your business

You can also notify the Department when you temporarily suspend or resume business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

## What If My Business Information Changes? (continued)

### Business Information Changes

**Submit a new registration** (online or paper) if you:

- move your business location from one Florida county to another
- add another business location
- purchase or acquire an existing business
- change the form of ownership of your business

The New Business Start-up Kit available at [floridarevenue.com/dor/business](http://floridarevenue.com/dor/business) provides information to assist newly registered businesses in working with the Florida Department of Revenue.

### Contact Us

To find a taxpayer service center near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

Information, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

For written replies to tax questions, write to:

Taxpayer Services MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

#### Subscribe to Receive Updates by Email

Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe) to sign up to receive an email when the Department posts:

- Tax Information Publications (TIPs)
- Proposed rules, including notices of rule development workshops and emergency rulemaking
- Due date reminders for reemployment tax and sales and use tax

### References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1A	Application for Registered Businesses to Add a New Florida Location	Rule 12A-1.097, F.A.C.
Form DR-1CCN	Application for Sales and Use Tax County Control Reporting Number	Rule 12A-1.097, F.A.C.
Form DR-1CON	Application for Consolidated Sales and Use Tax Filing Number	Rule 12A-1.097, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit Communications Services Tax	Rule 12A-19.100, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form RTS-1S	Report to Determine Succession and Application for Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-1C	Application for Collective Registration of Living or Sleeping Accommodations	Rule 12A-1.097, F.A.C.
Form DR-5	Application for a Consumer's Certificate of Exemption	Rule 12A-1.097, F.A.C.
Form DR-176	Application for Air Carrier Fuel Tax License	Rule 12B-5.150, F.A.C.
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.



# Instructions for DR-15 Sales and Use Tax Returns

DR-15N  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 8

Lawful deductions (Line 6) cannot be more than tax due (Line 5).

DOR credit memos and estimated tax (Line 8) cannot be more than net tax due (Line 7).

Be sure to use the correct tax return for each reporting period.

Certificate Number: <b>Florida</b>		Sales and Use Tax Return		HD/PM Date: / /	DR-15
		1. Gross Sales	2. Exempt Sales	3. Taxable Amount	4. Tax Due
A. Sales/Services/Electricity					
B. Taxable Purchases					
Include use tax on Internet / out-of-state untaxed purchases →					
C. Commercial Rentals					
D. Transient Rentals					
E. Food & Beverage Vending					
Surtax Rate: _____ Reporting Period: _____				5. Total Amount of Tax Due	
				6. Less Lawful Deductions	
				7. Net Tax Due	
				8. Less Est Tax Pd / DOR Cr Memo	
				9. Plus Est Tax Due Current Month	
				10. Amount Due	
				11. Less Collection Allowance	<b>E-file/E-pay Only</b>
				12. Plus Penalty	
				13. Plus Interest	
				14. Amount Due with Return	

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due: \_\_\_\_\_  
Late After: \_\_\_\_\_

File and pay electronically and on time to receive a collection allowance.

Be sure to complete Lines 15(a) through 15(d).

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer	Date	Signature of Preparer	Date
( )		( )	
Telephone Number		Telephone Number	

**Discretionary Sales Surtax - Lines 15(a) through 15(d)**

15(a). Exempt Amount of Items Over \$5,000 (included in Column 3)	15(a).
15(b). Other Taxable Amounts NOT Subject to Surtax (included in Column 3)	15(b).
15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate (included in Column 3)	15(c).
15(d). Total Amount of Discretionary Sales Surtax Due (included in Column 4)	15(d).
16. Hope Scholarship Credits (included in Line 6)	16.
17. Taxable Sales/Untaxed Purchases or Uses of Electricity (included in Line A)	17.
18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel (included in Line A)	18.
19. Taxable Sales from Amusement Machines (included in Line A)	19.
20. Rural or Urban High Crime Area Job Tax Credits	20.
21. Other Authorized Credits	21.

# Due Dates, Electronic Filing and Payment, and Other Filing Information

**Due Dates:** Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

**Due Dates for Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe). Electronic filers will receive due date reminders without using the subscription service.

**No Tax Due? Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due.** You can telefile using the toll-free number to conveniently file your returns when no tax is due and you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

**Electronic Filing and Payment:** You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$5,000 or more** in sales and use tax during the State of Florida's prior fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll) to enroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

**Amended replacement returns:** If you discover that your original return was incorrect, you must complete an amended

return and submit it electronically or by mail. **Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

**The quickest way to file an amended return is online.** Visit [floridarevenue.com](http://floridarevenue.com) to submit your amended return electronically and pay any additional tax due or report an overpayment.

**If you choose to file an amended return by mail,** you will need a blank return from the Department. To download a blank return, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Sales and Use Tax section, and then select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "**Amended replacement**" on the return you use (see example below).
- Enter the correct information on the return.

The image shows a sample of a Florida Sales and Use Tax Return form (DR-15). The form is titled 'Sales and Use Tax Return' and includes sections for '1. Gross Sales', '2. Exempt Sales', '3. Taxable Amount', and '4. Tax Due'. It also has a section for '5. Total Amount of Tax Due' and '6. Less Lawful Deductions'. The form is marked with a large 'X' and the text 'Amended replacement' is written across it. The form includes a barcode and the address '5050 W TENNESSEE ST, TALLAHASSEE FL 32399-0120'.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 14 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**Keep records that support all transactions for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

**Mailing Your Returns and Payments:** If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0120

## Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

To notify us in writing, mail a letter to:

Account Management - MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

**Be sure to include your business partner number and your certificate number** in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

**Submit a new registration (online or paper)** if you:

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

## Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, and Android devices

## Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%. Additionally, most counties also have a local option discretionary sales surtax. Surtax rates are published in the Discretionary Sales Surtax Information form (DR-15DSS) each year and available online at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the Discretionary Sales Surtax section.

**[State Sales and Use Tax Rate] + [Surtax Rate] = [Total Tax Rate]**

Dealers must calculate the total tax due on each sale. The tax must be shown separately on each invoice and may be calculated on either the combined taxable amount or the individual taxable amounts on an invoice.

Dealers must calculate the total tax due by multiplying the taxable sale by the total tax rate to determine the amount of tax due.

**[Sale Amount] x [Total Tax Rate] = [Tax Due on Sale]**

The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4.

**Example:** A customer purchases one taxable item and takes delivery in a county that does not impose a discretionary sales surtax. The dealer's taxable selling price for the item is \$50.45. To calculate the tax due, multiply the taxable selling price by the tax rate of 6% and carry to the third decimal place.

$$\$50.45 \times 6\% \text{ (or } .06) = \$3.027$$

Since the third decimal place is greater than 4, the tax due must be rounded up to the next whole cent. The total tax due on the sale is \$3.03.

## Line-by-Line Instructions

### Line A. Sales/Services/Electricity

Line A is used to report the total of all wholesale and retail sales transactions and certain untaxed purchases or uses as follows:

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes (F.S.), and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.
- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

**NOTE:** Registered Florida motor vehicle dealers may use the method described in *Sales and Use Tax on Motor Vehicles* (Brochure GT-800030) to report tax on sales of motor vehicles to out-of-state residents.

## Line-by-Line Instructions continued

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**Column 1. Gross Sales** - Enter the total amount of gross sales. Do **not** include:

- tax collected;
- fuel sales reported on a Florida fuel tax return; or
- lottery ticket sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

**Column 3. Taxable Amount** - Subtract total exempt sales from gross sales and enter the taxable amount. You must also report the total amount of sales that are subject to sales tax but are exempt from discretionary sales surtax, on Line 15(a) or Line 15(b). You must report on Line 15(c), the total amount of sales for which you collected discretionary sales surtax at a rate different than the rate of the county in which you are located.

In addition to reporting the Taxable Amount on the front of your return, remember to complete the back of the return for the following:

- Taxable sales and untaxed purchases or uses of electricity on Line 17.
- Taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment on Line 18.
- Taxable sales from amusement machines on Line 19.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report the total amount of discretionary sales surtax due on Line 15(d).

### Amusement and Vending Machine Sales

You must be registered in each county where you operate vending or amusement machines. For each county in which you operate machines, you must report the gross sales and the tax due from amusement machines and from vending machines dispensing items other than food and beverages. Use the gross receipts from each type of machine that you operate and the tax rate divisor for the county where the machine is located to compute the amount of gross sales and tax due.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

Total machine receipts - Gross Sales = Tax Due, including discretionary sales surtax.

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.
- If you operate amusement machines, include receipts in Line A and also complete Line 19.

Sales/Surtax Rate	Amusement Divisor	Other Vended Items Divisor
6.0%	1.040	1.0659
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

**Example:** The total receipts from an amusement machine(s) in a county with a combined sales and surtax rate of 6.5% total \$100.00. Total receipts divided by the amusement machine divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.045 = \$95.69$  (gross sales)  
 $\$100 - \$95.69 = \$4.31$  (tax due, including surtax due)  
 $\$95.69 \times .005 = \$0.48$  [surtax portion to be reported on Line 15(d)]

### Line B. Taxable Purchases - Use Tax

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

**Column 1. Gross Sales** - Not Applicable

**Column 2. Exempt Sales** - Not Applicable

**Column 3. Taxable Amount** - Enter the total amount of purchases used or consumed that were not taxed by suppliers and were not for resale. **If you report purchases exempt from discretionary sales surtax, also complete Line 15(a) or Line 15(b).**

**Column 4. Tax Due** - Enter the total amount of use tax due, including discretionary sales surtax due.

- **You must also report all discretionary sales surtax due on Line 15(d).**
- **If you paid sales tax to another state at a rate less than 6%,** enter the total amount of Florida use tax, plus any applicable discretionary sales surtax on Line B, Column 4, and claim a credit for the tax paid to the other state on Line 6. When claiming a credit for sales tax paid to another state, make sure it is legally imposed. When in doubt, contact the tax agency in the state where the tax was paid.

### Line C. Commercial Rentals (5.5% Plus County Surtax Rate)

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also

## Line-by-Line Instructions continued

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considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

**Column 1. Gross Sales** - Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

**Column 2. Exempt Sales** - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S., and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Column 3. Taxable Amount** - Subtract the amount reported in Column 2 from the amount reported in Column 1 and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

### Line C(a). Less Sales Tax Scholarship Credits E-file/E-pay Only

Report the amount of any state tax credit authorized by the Florida Tax Credit Scholarship Program for Commercial Rental Property and taken by your tenant(s) against the total sales tax and surtax due on commercial rentals. The amount of sales tax credit reported may not exceed the state sales tax due and reported in the amount on Line C, Column 4 (Commercial Rentals Tax Due). This credit is not available for any discretionary sales surtax due on commercial rentals. For more information on the Florida Tax Credit Scholarship Program for Commercial Rental Property, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

### Line D. Transient Rentals

Transient rentals are leases or rentals of living, sleeping, or housekeeping accommodations, such as hotels, motels, single-family dwellings, multi-unit dwellings, apartments, rooming houses, condominiums, timeshare resorts, vacation houses, beach houses, mobile homes, or any other living, sleeping, or housekeeping accommodations. Transient rental taxes must be collected and paid on all rental charges, including any rental charges that are required to be paid by the guest as a condition of the use of the accommodation, unless the rental charge is specifically exempt. See Rule 12A-1.061, F.A.C., for more information on what constitutes a "rental charge" and which rental charges are specifically exempt.

**Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.**

Form DR-15TDT, available on the Department's website, provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

**Column 1. Gross Sales** - Enter the total gross amounts (rental charges) charged for transient rentals only. Do not include tax collected in gross sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt transient rentals included in Line D, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt transient rentals (Column 2) from total gross transient rentals (Column 1) and enter the difference (the taxable amount).

**Column 4. Tax Due** - Enter the total amount of tax due, including any discretionary sales surtax due and any local option tax (for example, tourist development tax) administered by the Department of Revenue. **You must also report all discretionary sales surtax due on Line 15(d). The \$5,000 limitation for discretionary sales surtax does not apply to transient rentals.**

### Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

**Column 1. Gross Sales** - Enter the total amount of gross sales computed from food and beverage vending machines receipts. Do not include tax collected in gross sales.

**Column 2. Exempt Sales** - Enter the total amount of tax-exempt sales included in Line E, Column 1. Enter "0" if none.

**Column 3. Taxable Amount** - Subtract total exempt sales from total gross sales and enter the taxable amount.

**Column 4. Tax Due** - Enter the total amount of tax due, including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line 15(d).

Sales/Surtax Rate	Food and Beverage Divisor
6.0%	1.0645
6.5%	1.0686
7.0%	1.0726
7.5%	1.0767
8.0%	1.0808
8.5%	1.0849

**Example:** The total receipts from a soft drink machine in a county with a combined sales and surtax rate of 6.5% total \$100. Total receipts divided by the food and beverage divisor for the 6.5% rate equals gross sales. Total receipts minus gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

$\$100 \div 1.0686 = \$93.58$  (gross sales)

$\$100 - \$93.58 = \$6.42$  (tax due, including surtax due)

$\$93.58 \times .005 = \$4.47$  [surtax portion to be reported on Line 15(d)]

### Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E. Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

**Line 6. Less Lawful Deductions**

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 8). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, Hope Scholarship Credits, and any other deductions allowed by law.

- If you are claiming any approved Hope Scholarship Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

**You will not receive a credit** if the amount of lawful deductions (Line 6) is greater than the total amount of tax due (Line 5) on your return. If the amount of your lawful deductions is more than the total amount of tax due, reduce the amount of lawful deductions claimed to equal the total amount of tax due. You may report the remaining amount of lawful deductions (not to exceed the total amount of tax due) on your next return.

**Line 7. Net Tax Due**

Subtract Line 6 from Line 5 and enter the amount on Line 7.

**Lines 8 - 9. Estimated Tax**

If you paid \$200,000 or more in state sales and use tax on returns you filed during the most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

**Line 8. Less Estimated Tax Paid/Department of Revenue (DOR) Credit Memo**

Enter the total amount of estimated tax you paid last month, the amount of any sales tax credit memo(s) issued by the Department, and the amount of any specifically authorized tax credits for which you have received a letter of approval from the Department. Follow the instructions sent to you by the Department.

**You will not receive a credit** if the amount of credit (Line 8) is greater than the net amount of tax due (Line 7). If the amount of your credit is greater than the net amount of tax due, reduce the amount of credits claimed to equal the net amount of tax due. You may report the remaining amount of credit (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund – Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

**Line 9. Plus Estimated Tax Due Current Month**

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT** required to use only one method and may choose to use any one of these methods throughout the year.

**Three Methods for Computing Estimated Tax**

The percentage for calculating estimated tax is 60%. Your estimated tax liability is based only on Florida sales and use tax due (Form DR-15, Line 7, Net Tax Due minus any local option discretionary sales surtax and any local option transient rental tax). Compute your estimated tax liability by one of the following methods:

**Method 1 – Average Tax Liability**

Calculate 60% of your average state sales tax due for the months you reported taxable transactions during the calendar year.

**Example:** When completing your December return (due January 1 of the following year), calculate your average state sales tax due during the calendar year. To calculate your average state sales tax due, complete the following steps:

**Step 1.** Review all of your sales tax returns filed for the calendar year.

**Step 2.** Add together the amounts on Line 7 from each return. Subtract any local option discretionary sales surtax and any local option transient rental tax included in Line 7.

**Step 3.** To calculate the monthly average state sales tax due, divide the total calculated in Step 2 by the number of returns that were filed with tax due on Line 7.

**Step 4.** Multiply your monthly average state sales tax due by 60%.

**Step 5.** Enter the result from Step 4 on Line 9 of each return the following year, beginning with your December return due January 1.

The amount calculated in Step 4 can be used on each of your returns for the following year through the November reporting period.

**Method 2 – Current Month/Previous Year**

Calculate 60% of your state sales tax due for the same month of the previous calendar year.

**Example:** When completing your December return, multiply the amount on Line 7 of your January return for the same calendar year (minus any local option discretionary sales surtax and any local option transient rental tax) by 60%. Enter that amount on Line 9.

**Method 3 – Current Month**

Calculate 60% of the state sales tax due for the next month's return.

**Example:** When completing your December return, your estimated tax due is 60% of what you will report (minus any local option discretionary sales surtax and any local option transient rental tax) on your January return. Enter that amount on Line 9.

**Penalty for Underpayment of Estimated Tax** – If you fail to report and pay the minimum amount of estimated tax due each reporting period, you are subject to a loss of collection allowance and a 10% penalty on any underpayment of estimated tax due, and must pay interest on the amount underpaid.

You cannot amend your return to increase your estimated tax payment after the due date of the return.

**Line 10. Amount Due**

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 cannot be negative.**

**Line 11. Less Collection Allowance E-file/E-pay Only**

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30.**

## Line-by-Line Instructions continued

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You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at [floridarevenue.com/taxes/eServices](http://floridarevenue.com/taxes/eServices).

**If you are entitled to a collection allowance**, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

### Line 12. Plus Penalty

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 10 is less than \$50, or
- 10% of the amount due on Line 10.

If your return or payment is late, the minimum penalty is \$50 **even if you file a late return with no tax due**.

### Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10 and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

**All dealers:** If your return or payment is **late**, add Lines 12 and 13 to Line 10 and enter the amount due on Line 14. Line 14 is the amount you owe.

### Lines 15(a) - 15(d). Discretionary Sales Surtax

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at

the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department. Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

**Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of your DR-15 return. Do not send discretionary sales surtax collections to the county tax collector's office.**

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

### Line 15(a). Exempt Amount of Items Over \$5,000

Enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, include \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

### When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales

If a selling dealer located in any <b>Florida county</b>	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without a</b> discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with a</b> discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without a</b> discretionary surtax	surtax <b>is not</b> collected

**Line 15(b). Other Taxable Amounts NOT Subject to Surtax**

Enter the amount of taxable sales and purchases included in Line A, Column 3, that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into a non-surtax county subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Line A, Column 2.

**Line 15(c). Amounts Subject to Surtax at a Rate Different Than Your County Surtax Rate**

On Line 15(c) you must report the total amount of taxable sales and purchases for which discretionary sales surtax is due at a rate different than the rate of the county in which you are located. Enter the taxable amounts from Line A, Column 3, and Line B, Column 3, for which discretionary sales surtax is due at a rate different than the county in which you are located.

**Example:** A business located in a county with a 1% discretionary sales surtax rate sells a single taxable item for \$3,000 and delivers the merchandise into a county with a 1.5% discretionary sales surtax rate. The discretionary sales surtax is to be collected at 1.5%. The business will report the \$3,000 on Line 15(c), since this is the taxable amount that was subject to a different county discretionary sales surtax rate. The business will report the surtax collected at 1.5% on Line 15(d).

**Line 15(d). Total Amount of Discretionary Sales Surtax Due**

Enter the total amount of discretionary sales surtax due on Line 15(d). **Do not include state sales tax in this amount.**

**Line 16. Hope Scholarship Credits**

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Hope Scholarship Program, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

**Line 17. Taxable Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)**

Enter the taxable amount of sales and untaxed purchases or uses of electricity subject to the 6.95% tax rate (2.6% imposed under Chapter 203, F.S., and 4.35% imposed under Chapter 212, F.S.), plus surtax. The sale or use of electricity is subject to discretionary sales surtax at the rate imposed by the county where the consumer of the electricity is located.

**Line 18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel**

Enter the total amount of taxable sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment. If the sale or purchase of dyed diesel fuel occurred in a county that imposes discretionary sales surtax, sales tax plus the applicable discretionary sales surtax is due.

**Line 19. Taxable Sales from Amusement Machines**

Enter the amount of taxable sales from amusement machines.

**Line 20. Rural or Urban High Crime Area Job Tax Credits**

Enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 and on Line 8. Follow the instructions sent to you from the Department.

**Line 21. Other Authorized Credits**

Enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

**Signature(s)**

**Sign and date your return.** For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

**Contact Us**

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**If you have questions, need assistance, or need to replace a lost or damaged return or coupon book,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**References**

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

<b>Form DR-15</b>	<b>Sales and Use Tax Return Rule 12A-1.097, F.A.C.</b>
<b>Form DR-26S</b>	<b>Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.</b>



# Instructions for **DR-15EZ** Sales and Use Tax Returns

DR-15EZ  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 7

## Are you Eligible to Use a DR-15EZ Return?

### Businesses that:

- ▶ Pay \$200,000 or more in sales and use tax during the previous state fiscal year (July 1 - June 30);
- ▶ Sell or deliver taxable items into any county with a different discretionary sales surtax rate than the county's surtax rate where your business is located;
- ▶ Lease or rent living or sleeping accommodations (transient rentals);
- ▶ Lease or rent commercial property and sell taxable items or provide taxable services at the same location. (If you only report tax on the lease or rental of commercial property, you are eligible to use a DR-15EZ.);
- ▶ Sell:
  - aircraft,
  - boats or boat trailers, or
  - motor vehicles, mobile homes, or other vehicles;
- ▶ Report tax on receipts from:
  - amusement machines, or
  - vending machines;
- ▶ Sell or purchase untaxed dyed diesel fuel for use in off-road equipment or boats; or
- ▶ Claim any jobs, economic incentive, or scholarship-funding tax credit

are **NOT** eligible to use a DR-15EZ return and must use a DR-15 return.

If you have received a DR-15EZ (paper or electronic) and must use a DR-15 to report sales and use tax, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays), to update your account information and request a DR-15 return.

## Collection Allowance

**File and pay electronically and on time to receive a collection allowance.**

## Verify a Resale or Exemption Certificate:

**Online:** Visit  
[floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)

**Phone:** 877-357-3725

**Mobile app:** Available for iPhone, iPad, and Android devices

## Education Website

Visit the Department's Taxpayer Education webpage for additional information and tutorials at  
[floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

# Complete the Back of the Return First!

	DOLLARS				CENTS	
1. Gross Sales (Do not include tax)						
2. Exempt Sales (Include these in Gross Sales, Line 1)						
3. Taxable Sales/Purchases (Include Internet/Out-of-State Purchases)						
4. Total Tax Due (Include Discretionary Sales Surtax from Line B)						
5. Less Lawful Deductions						
6. Less DOR Credit Memo						
7. Net Tax Due						
8. Less Collection Allowance or Plus Penalty and Interest						
9. Amount Due With Return (Enter this amount on front)						

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature \_\_\_\_\_

Signature \_\_\_\_\_

**The total amount of lawful deductions (Line 5) and sales tax credit memos issued by the Department (Line 6) cannot be more than the total tax due (Line 4).**

**Discretionary Sales Surtax Information**

A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX

B. Total Discretionary Sales Surtax Due

**E-file / E-pay to Receive Collection Allowance**

Please do not fold or staple.

File and pay electronically and on time to receive a collection allowance.

Be sure to use the correct tax return for each reporting period.

**Florida Sales and Use Tax Return** DR-15EZ

Reporting Period: \_\_\_\_\_

Certificate Number: \_\_\_\_\_

Surtax Rate: \_\_\_\_\_

HD/PM DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_

Location/Mailing Address Changes:

New Location Address: \_\_\_\_\_

Telephone Number: (\_\_\_\_) \_\_\_\_\_

New Mailing Address: \_\_\_\_\_

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Amount Due From Line 9  
On Reverse Side: \_\_\_\_\_.\_\_\_\_

Due: \_\_\_\_\_

Late After: \_\_\_\_\_

Enter the amount due from Line 9 on the back of the return.

## Due Dates, Electronic Filing and Payment, and Other Filing Information

**Due Dates:** Tax returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered on the first business day following the 20th.

**Due Dates for Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices

section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe). Electronic filers will receive due date reminders without using the subscription service.

**No Tax Due?** Telefile at 800-550-6713 - You must file a tax return for each reporting period, even if no tax is due. You can telefile using the toll-free number to conveniently file your returns when no tax is due and

you are not claiming deductions or credits. When you telefile your return instead of mailing it, you will receive a confirmation number for your records. If you telefile, remember:

- to have your certificate number handy - it's printed on your returns; and
- do not mail your return to the Department - keep it with your confirmation number.

**Electronic Filing and Payment:** You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$5,000 or more** in sales and use tax during the State of Florida's prior fiscal year (July 1 through June 30) **are required** to file returns and pay tax electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll) to enroll. After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

**Vendor software:** You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department. If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

**Amended replacement returns:** If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail.

**Your amended return will replace any return you previously filed for the same reporting period.** It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

**The quickest way to file an amended return is online.** Visit [floridarevenue.com](http://floridarevenue.com) to submit your amended return electronically and pay any additional tax due or report an overpayment.

The image shows a Florida Sales and Use Tax Return form (DR-15EZN). The form includes fields for Certificate Number, Reporting Period, Surtax Rate, Location/Mailing Address Changes, Telephone Number, New Mailing Address, and Amount Due From Line 9. A large, diagonal watermark reading "Amended replacement" is overlaid across the entire form.

**If you choose to file an amended return by mail,** you will need a blank return from the Department. To download a blank return, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Sales and Use Tax section, and then select the return

that you need. **Write your certificate number, reporting period, business name, and address on the return.**

Write "**Amended replacement**" on the return you use (see preceding example) and enter the correct information on your return.

Your amended return may result in an overpayment or an additional amount due. **If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 9 of the amended return will not match any overpayment or any additional amount due.** You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**Keep records that support all transactions for at least three years** from the date you file your return or the date it is required to be filed, whichever is later.

**Mailing Your Returns and Payments:** If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0120

**If you need to replace lost or damaged returns or coupon books,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Account Changes

**If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department.** You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount). To notify us in writing, mail a letter to:

Account Management – MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee, FL 32399-0160

**Be sure to include your business partner number and your certificate number** in any written correspondence sent to the Department.

If you cancel your account or sell your business, **you must file a final return and pay all applicable taxes due within 15 days** after closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

**Submit a new registration (online or paper) if you:**

- move your business location from one Florida county to another;
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

**Florida Annual Resale Certificate**

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

As a dealer, you have an obligation to collect the applicable amount of sales and use tax and discretionary sales surtax when you resell or re-rent the property or service at retail. If you need help determining what you may buy or rent tax exempt for resale, the *Florida Annual Resale Certificate for Sales Tax* brochure (Form GT-800060) is available on the Department's website.

Sellers who make tax-exempt sales or rentals for purposes of resale or re-rental must document the exemption using any one of these methods:

- Obtain a paper or electronic copy of your customer's current Florida Annual Resale Certificate.
- For each tax-exempt sale, use your customer's Florida sales tax certificate number to obtain a transaction authorization number.
- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

Sellers may verify a Florida Annual Resale Certificate number and obtain an authorization number:

- Online: Visit [floridarevenue.com/taxes/certificates](http://floridarevenue.com/taxes/certificates)
- Phone: **877-357-3725**
- Mobile app: Available for iPhone, iPad, and Android devices

**Proper Collection of Tax**

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%. Additionally, most counties also have a local option discretionary sales surtax. Surtax rates are published in the Discretionary Sales Surtax Information form (DR-15DSS) each year and available online at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the Discretionary Sales Surtax section.

$$[\text{State Sales and Use Tax Rate}] + [\text{Surtax Rate}] = [\text{Total Tax Rate}]$$

Dealers must calculate the total tax due on each sale. The tax must be shown separately on each invoice and may be calculated on either the combined taxable amount or the individual taxable amounts on an invoice.

Dealers must calculate the total tax due by multiplying the taxable sale by the total tax rate to determine the amount of tax due.

$$[\text{Sale Amount}] \times [\text{Total Tax Rate}] = [\text{Tax Due on Sale}]$$

The tax computation must be carried to the third decimal place and rounded up to the next whole cent when the third decimal place is greater than 4.

**Example:** A customer purchases one taxable item and takes delivery in a county that does not impose a discretionary sales surtax. The dealer's taxable selling price for the item is \$50.45. To calculate the tax due, multiply the taxable selling price by the tax rate of 6% and carry to the third decimal place.

$$\$50.45 \times 6\% \text{ (or } .06) = \$3.027$$

Since the third decimal place is greater than 4, the tax due must be rounded up to the next whole cent. The total tax due on the sale is \$3.03.

**Line-by-Line Instructions**

**Note:** You will complete lines 1 through 4 to report tax on commercial rentals **or** tax on sales and purchases. After completing lines 1 through 4, proceed to the instructions for **Line 5. Less Lawful Deductions** and complete the return.

**Lines 1 through 4 Instructions to Only Report Tax on Commercial Rentals (5.5% Plus County Surtax Rate)**

If you **only** report tax collected for the lease or rental of commercial property (**you have no other sales or untaxed purchases to report**), you may use Form DR-15EZ to report sales and use tax due. If you have other taxable sales or untaxed purchases, you must use Form DR-15, *Sales and Use Tax Return*, to report sales and use tax. Contact Taxpayer Services to update your account information.

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 5.5%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). **The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.**

**Line 1. Gross Sales**

Enter the total amount of consideration for commercial rentals. Do not include tax collected in the amount reported.

**Line 2. Exempt Sales**

Enter the total amount of consideration for tax-exempt commercial rentals included in Line 1. Enter "0" if none. See section 212.031, Florida Statutes (F.S.), and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

**Line 3. Taxable Sales/Purchases**

Subtract the amount reported in Line 2 from the amount reported in Line 1 and enter the difference (the taxable amount).

**Line 4. Total Tax Due**

Enter the total amount of tax due including discretionary sales surtax due. You must also report all discretionary sales surtax due on Line B.

**Lines 1 through 4 Instructions to  
Report Tax on Sales and Purchases**
**Line 1. Gross Sales**

Enter the total amount of gross sales. Do not include tax collected in gross sales.

**Line 2. Exempt Sales**

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption*.

**Line 3. Taxable Sales/Purchases**

To determine Taxable Sales/Purchases (Line 3), subtract Line 2 from Line 1 and then **add any taxable purchases**. Enter the result on Line 3. Any taxable sales and purchases not subject to discretionary sales surtax must also be reported on Line A.

You owe "use tax" on taxable purchases of goods or services you have used or consumed that were:

- **Internet and out-of-state purchases not taxed by the seller and NOT purchased for resale.**
- Out-of-state or local purchases not taxed by a supplier and **NOT** purchased for resale, whether ordered online, from a catalog, or by telephone.
- Taxable items, originally purchased untaxed for resale, which you, your business, or employees used or consumed.

Include use tax and discretionary sales surtax on the return for the reporting period during which you purchased, used, or consumed the item(s).

**How to compute Line 3**

Gross Sales	\$1,000.00
Minus exempt sales	- \$100.00
Equals taxable sales	\$900.00
Plus taxable purchases	+\$50.00
Equals Line 3	\$950.00

**Line 4. Total Tax Due**

Enter the total tax due including discretionary sales surtax due. Also, report the discretionary sales surtax due on Line B. Use tax must be included on Line 4 of the return for the reporting period during which the item is used or consumed.

**Line 5. Less Lawful Deductions**

Enter the total amount of all allowable tax deductions, except sales tax credit memos issued by the Department (reported on Line 6). Lawful deductions include tax refunded by you to your customers for returned goods or allowances for damaged merchandise, tax paid by you on purchases of goods intended for use or consumption but sold by you instead, and any other deductions allowed by law. **Do not include documentation with your return.**

**Line 6. Less Department of Revenue Credit Memo**

Enter the total amount of any sales tax **credit memo(s)** issued to you by the Department.

**Line 7. Net Tax Due**

Enter the result of Line 4 minus Lines 5 and 6. If negative, enter "0." Claim any remaining balance of lawful deductions on Line 5 of your next return or any remaining credit memo balance on Line 6 of your next return.

**You will not receive a credit** if the total amount of lawful deductions (Line 5) plus the amount of sales tax credit memos (Line 6) is greater than the total tax due (Line 4). If the total amount of lawful deductions plus credits is greater than the total tax due, reduce the amount of lawful deductions and credit memos claimed to equal the total tax due. You may report the remaining amount of lawful deductions and credits (not to exceed the net amount of tax due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

**Line 8. ~~Less Collection Allowance or~~  
Plus Penalty and Interest****E-file/E-pay to Receive Collection Allowance**

When you file and pay electronically and on time, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Net Tax Due (Line 7), **not to exceed \$30**.

You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means. More information on filing and paying electronically is available at [floridarevenue.com/taxes/eServices](http://floridarevenue.com/taxes/eServices).

**If you are entitled to a collection allowance**, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

**Penalty**

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50,  
or
- 10% of the amount due on Line 7.

If your return or payment is late, the minimum penalty is **\$50 even if you file a late return with no tax due.**

**Interest**

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 9. Amount Due With Return**

If you file and pay electronically and on time and do not donate your collection allowance to education, enter the result of Line 7 minus collection allowance on Line 9. If you file late or pay late, enter the result of Line 7 plus penalty and interest on Line 9.

The amount due on Line 9 is the amount you owe. **Enter the amount from Line 9 on the front of your return.**

**Discretionary Sales Surtax Information  
Lines A – B**

If you sell, rent, deliver, or receive taxable merchandise or services in or at a location within a county imposing a discretionary sales surtax, you are required to collect surtax at the rate imposed in the county where the merchandise or service is delivered. The discretionary sales surtax also applies to the rental of real property and transient rentals and is collected at the county rate where the property is located.

**NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead. Please contact the Department immediately by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.**

Most counties impose a local option discretionary sales surtax that must be collected on taxable transactions. You must collect discretionary sales surtax along with the 6% state sales tax and send both taxes to the Department.

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

If your business location is in Florida, the discretionary sales surtax rate printed on your tax returns is the rate in effect for the county where your business is located. If your business is located outside of Florida, no discretionary sales surtax rate is printed on your returns. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property. **The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

**Include discretionary sales surtax with tax reported on Lines 1 - 4 of your DR-15EZ return. Do not send discretionary sales surtax collections to the county tax collector's office.**

Use the Department's Address/Jurisdiction database to determine which county an address is located in. Visit [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

**Line A. Taxable Sales and Purchases NOT Subject to DISCRETIONARY SALES SURTAX**

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. Commercial rentals are not subject to the \$5,000 discretionary sales surtax limit. The example for Line A illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

**When and at What Rate to Collect Discretionary Sales Surtax (Local Option County Tax) on Taxable Sales**

If a selling dealer located in any Florida county	with a discretionary surtax	sells and delivers	into the county where the selling dealer is located	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>with different</b> discretionary surtax rates	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
	with or without a discretionary surtax		into counties <b>without</b> a discretionary surtax	surtax <b>is not</b> collected
If an <b>out-of-state</b> selling dealer		sells and delivers	into a Florida county <b>with</b> a discretionary surtax	surtax <b>is</b> collected at the county rate where the <b>delivery is made</b>
			into a Florida county <b>without</b> a discretionary surtax	surtax <b>is not</b> collected

**\*NOTE: If you deliver into any county with a different discretionary surtax rate, you must use Form DR-15 to accurately report the discretionary sales surtax you collect.**

**Example for Line A**

A business located in a county **with** a discretionary sales surtax sells a single taxable item for \$6,500. The business reports \$6,500 on Line 3, Taxable Sales/Purchases. To calculate Line A (the amount not subject to discretionary sales surtax), the business subtracts \$5,000 from \$6,500.

\$6,500 (Sales amount)  
 - \$5,000 (Limit on a single item)  
 \$1,500 (Amount exempt from discretionary sales surtax)

The business then writes the difference (\$1,500) on Line A. The \$1,500 is the amount that is not subject to discretionary sales surtax.

**Line B. Total Discretionary Sales Surtax Due**

On the back of your return, on Line B, enter the total amount of discretionary sales surtax due. All discretionary sales surtax collected must be included **with** the sales and use tax collected and reported on Line 4, Total Tax Due. The example for Line B illustrates how to compute the discretionary sales surtax on Line B.

**Example for Line B**

A business located in a county with a 1% discretionary sales surtax sells three taxable items over-the-counter for \$1,000 each during the month. The discretionary sales surtax will be collected on each item as follows:  $\$1,000 \times 1\% = \$10.00$  discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due ( $\$10 \times 3$  items sold = \$30.00). The business would report \$30.00 on Line B. This amount should also be included with the sales and use tax reported on Line 4.

**Signature(s)**

**Sign and date your return.** For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

**Contact Us**

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**If you have questions, need assistance, or need to replace a lost or damaged return or coupon book,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**Subscribe to Receive Updates by Email from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**References**

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-15EZ	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-15	Sales and Use Tax Return Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax Rule 12-26.008, F.A.C.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE  
RENTAL CAR SURCHARGE  
AMENDING RULE 12A-16.008

SUMMARY OF PROPOSED RULE

Beginning January 1, 2023, the proposed amendments to Rule 12A-16.008, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of taxes, fees, and surcharges. Form DR-15SWN (Instructions for DR-15SW Solid Waste and Surcharge Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-15SW (Solid Waste and Surcharge Return) and pay the taxes, fees, and surcharges by electronic means. Form DR-15SWN is also revised to provide clarifying language for separately stating the lead-acid battery fee on invoices and provides registration requirements for motor vehicle rental companies, car-sharing services and peer-to-peer car-sharing programs.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change and to provide clarifying updates.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12,

2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12A-16.008, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

### SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-16.008, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

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## DEPARTMENT OF REVENUE

## Sales and Use Tax

RULE NO.:      RULE TITLE:

12A-16.008 Public Use Forms

**PURPOSE AND EFFECT:** Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and to provide clarifying updates.

**SUMMARY:** Beginning January 1, 2023, the proposed amendments to Rule 12A-16.008, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of taxes, fees, and surcharges. Form DR-15SWN (Instructions for DR-15SW Solid Waste and Surcharge Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-15SW (Solid Waste and Surcharge Return) and pay the taxes, fees, and surcharges by electronic means. Form DR-15SWN is also revised to provide clarifying language for separately stating the lead-acid battery fee on invoices and provides registration requirements for motor vehicle rental companies, car-sharing services and peer-to-peer car-sharing programs.

SUMMARY OF STATEMENT OF ESTIMATED  
REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section

120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.0606, 212.12(2), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 FS., section 2, Ch. 2022-151 LOF.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

# 12A-16.008 Public Use Forms.

(1) No change

m Numbe r	For Title	Effecti ve Date
(2)	No change	

(3)	Instructions for DR-15SW Solid Waste and Surcharge Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-____14234)	01/23 01/22
(4)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 FS., section 2, Ch. 2022-151 LOF. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15, 4-16-18, 1-1-21, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

[REDACTED]



# Instructions for DR-15SW Solid Waste and Surcharge Returns

DR-15SWN  
R. XX/XX  
Rule 12A-16.008, F.A.C.  
Effective XX/XX  
Page 1 of 4

## Use this return to Report:

- ▶ Dry-Cleaning Gross Receipts Tax Due
- ▶ New Tire Fees Due
- ▶ Lead-Acid Battery Fees Due
- ▶ Rental Car Surcharge Due

## Complete the Back of the Return FIRST!

Dry-Cleaning Gross Receipts	
A. Dry-Cleaning Gross Receipts	<input type="text"/>
B. Less Exempt Receipts	<input type="text"/>
C. Taxable Gross Receipts	<input type="text"/>

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_ Telephone # \_\_\_\_\_

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_ Telephone # \_\_\_\_\_

1. Dry-Cleaning Gross Receipts Tax Due - Multiply Taxable Gross Receipts by 2% (.02) and enter this amount on Line 1

2. New Tire Fees Due

3. Lead-Acid Battery Fees Due

4. Rental Car Surcharge Due

5. Total Amount Due - Bring amount to Line 5 on front of return.

The amount due (Line 5) on the back of the return is entered on Line 5 on the front of the return.

Solid Waste and Surcharge Return		HD/PM DATE: / /	DR-15SW
Certificate Number	Reporting Period		
		DR-15SW	
5. Total tax, fees, and surcharges due (from Line 5 on reverse side)		<input type="text"/>	
6. Less credits		<input type="text"/>	
7. Net amount due		<input type="text"/>	
8. Plus penalty		<input type="text"/>	
9. Plus interest		<input type="text"/>	
10. Amount due with return		<input type="text"/>	

Be sure to use the correct tax return for each reporting period.

FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120

Due: \_\_\_\_\_  
Late After: \_\_\_\_\_  
☐ Check here if payment was made electronically.

The amount of credits (Line 6) cannot be more than the tax, fees, and surcharges due (Line 5).

## Subscribe to Receive Email Alerts from the Department!

Did you know you can subscribe to the Department's tax publications and receive email alerts when certain items are posted on the website? Subscriptions are available for due date reminders, Tax Information Publications, and proposed rules.

Subscribe today at: [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)

## Due Dates, Electronic Filing and Payment, and Other Filing Information

**Due Dates:** Returns and payments are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be received electronically, postmarked, or hand delivered on the first business day following the 20th. **You must file a return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.**

**Electronic Filing and Payment:** You can file and pay solid waste taxes, fees, and surcharges by using the Department's website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$5,000 or more** in solid waste taxes, fees, and surcharges during the State of Florida's prior fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

**Enroll to file and pay electronically:** Visit [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll) and sign up. After you complete your electronic enrollment, additional instructions on electronic filing will be mailed to you.

**Due Dates for Initiating Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month.** Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

### No Tax Due?

**You must file a tax return for each reporting period, even if no solid waste taxes, fees, or surcharges are due.** If no taxes, fees, or surcharges are due, enter "0" on Line 10, "Amount due with return."

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe). Electronic filers will receive due date reminders without using the subscription service.

**Amended replacement returns:** If you discover that your original return was incorrect, you must complete an amended return and submit it electronically or by mail. Your amended return will replace any return you previously filed for the same reporting period. It is important that you complete the amended return as it should have been originally filed rather than entering only additional or corrected information.

The quickest way to file an amended return is online. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) to submit your amended return electronically and pay any additional tax due or report an overpayment.

If you choose to file an amended return by mail, you will need a blank return from the Department. To download a blank return, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the Solid Waste and Surcharge section, and select the return that you need. **Write your certificate number, reporting period, business name, and address on the return.**

- Write "Amended replacement" on the return you use. (see example below)
- Enter the correct information on Lines 1-10.

Your amended return may result in an overpayment or an additional amount due. If you overpaid the amount due with your original return or you owe an additional amount, the amount reported on Line 10 of the amended return will not match any overpayment or any additional amount due. You must pay any additional amount due with the amended return. If you have overpaid, a credit for the amount overpaid will be issued.

**Checks or Money Orders (NO Cash):** Tax payments must be in U.S. funds only. Make checks or money orders payable to the Florida Department of Revenue. **Write your certificate number on your check or money order.** Mail your check or money order with your return.

**Mailing Your Returns and Payments:** If you received window-style envelopes from the Department, be sure to place your return in the envelope so the Department's mailing address can be seen in the window of the envelope. **If you use a return without your business information printed on it, write your business name, address, certificate number, and reporting period in the spaces provided.** If you do not have a window-style return envelope, mail your return and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0120

**If you need to replace lost or damaged returns or coupon books,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Account Changes

**If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department.** You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

If you want to notify us in writing, mail a letter to:

Account Management MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0160

**Be sure to include your business partner number and your certificate number** in any written correspondence you mail to the Department.

If you cancel your account or sell your business, you must **file a final return and pay all applicable taxes within 15 days** after

closing or selling the business. Your final return must cover the period from your most recent return filing to the closing date.

**Submit a new registration (online or paper) if you:**

- Move your business location from one Florida county to another (does not apply to accounts for the dry-cleaning gross receipts tax);
- add another location;
- purchase or acquire an existing business; or
- change the form of ownership of your business.

## Explanation of Taxes, Fees, and Surcharges

**Gross Receipts Tax on Dry-Cleaning/Laundering:** A gross receipts tax is imposed on every dry-cleaning and dry drop-off facility engaged in the business of dry-cleaning or laundering clothing and other fabrics, and providing coin-operated dry-cleaning machines in Florida. This tax is not imposed on the receipts received from coin-operated laundry machines or on laundry done on a wash, dry, and fold basis.

**New Tire Fee:** The new tire fee is imposed on dealers making retail sales of new motor vehicle tires, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee is due whether the tire is sold separately or as a component part of the vehicle. The fee must be separately stated on the sales receipt or invoice and included in the total amount subject to sales tax.

**Lead-Acid Battery Fee:** The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. Dealers are not required to separately state the fee on the invoice to the purchaser. However, if the fee is separately stated on the invoice, the fee is part of the amount subject to sales tax.

**Rental Car Surcharge:** A rental car surcharge is imposed on the lease or rental of a for-hire passenger motor vehicle through a motor vehicle rental company or car-sharing service or the use of a shared vehicle through a peer-to-peer car-sharing program. The surcharge applies to motor vehicles designed to accommodate less than nine passengers, and does not apply to the lease, rental, or use of motorcycles, mopeds, trucks, trailers, recreational vehicles, or van conversions. The lease or rental is exempt from the surcharge when the lessee issues a sales tax exemption certificate to lease, rent, or use the motor vehicle exempt from sales tax.

A surcharge of \$2 per day or any part of a day is imposed upon the lease or rental of a for-hire passenger motor vehicle by a motor vehicle rental company. The surcharge applies to the first 30 days the for-hire passenger motor vehicle is continuously leased or rented in Florida to one person, even when the vehicle is licensed outside of Florida.

A surcharge of \$1 per day or any part of a day is imposed upon each peer-to-peer car-sharing program agreement involving a shared vehicle. The surcharge applies to the first 30 days, or to a portion of a day, of the peer-to-peer car-sharing program agreement. If the car-sharing period is less than 24 hours, then the rental car surcharge is \$1 per use.

A surcharge of \$1 per usage is imposed when the for-hire passenger motor vehicle is used for less than 24 hours by a member of the car-sharing service. If the same motor vehicle is used for 24 hours or more, then the surcharge is \$2 per day or any part of a day the motor vehicle is used.

The rental car surcharge must be collected by the motor vehicle rental company, the peer-to-peer car-sharing program, or the car-sharing service.

**Report the Surcharge by County (DR-15SWS Schedule):**

Florida law requires dealers to report rental car surcharge by the county where the surcharge is "attributed." This is defined as the county where the lessee picks up the for-hire passenger motor vehicle for lease or rental, or the county corresponding to the location of the shared vehicle at the car-sharing start time.

Motor vehicle rental companies are required to register each place of business in Florida and report the rental car surcharge due for that business location. Car-sharing services and peer-to-peer car-sharing programs are required to register for each county in which business is conducted.

Form DR-15SWS, *Schedule of Rental Car Surcharge by County*, must be completed by dealers who lease, rent, or allow the use of motor vehicles under an agreement for financial consideration without transfer of the title of the motor vehicle. On Form DR-15SWS, enter the rental car surcharge by the county where the surcharge is attributed. Total the surcharge due for all counties and enter the total amount on the "Rental Car Surcharge Due" line (Line 4) on the back of Form DR-15SW, *Solid Waste and Surcharge Return*.

Dealers who electronically file their returns (Form DR-15SW) will file Form DR-15SWS schedule electronically.

## Line-by-Line Instructions

### Complete the back of the return first.

#### Dry-Cleaning Gross Receipts

**A: Dry-Cleaning Gross Receipts**

Enter the total charges imposed by dry-cleaning and dry drop-off facilities for laundering and dry-cleaning clothing and other fabrics (including coin-operated dry-cleaning machines) during the reporting period on Line A. Do not include charges imposed for coin-operated laundry machines or laundry done on a wash, dry, and fold basis.

**B: Less Exempt Receipts**

Enter the total exempt receipts from other dry-cleaning and dry drop-off facilities that issued you a resale certificate to buy laundering or dry-cleaning services for the purpose of reselling those same services on Line B.

**C: Taxable Gross Receipts**

Subtract exempt receipts (Line B) from dry-cleaning gross receipts (Line A) and enter the amount of taxable gross receipts on Line C.

**Line 1 Dry-Cleaning Gross Receipts Tax Due**

Multiply the taxable gross receipts on Line C by 2% (taxable gross receipts  $\times$  .02) and enter the dry-cleaning gross receipts tax due on Line 1.

**Line 2 New Tire Fees Due**

Enter the total amount of new tire fees due during the reporting period on Line 2. The new tire fee is imposed at the rate of \$1 per tire on each new tire sold at retail in Florida. Do not include the new tire fees that were refunded to customers who returned the new tire and received a refund of the total sales price of the tire.

**Line 3 Lead-Acid Battery Fees Due**

Enter the total amount of lead-acid battery fees due during the reporting period on Line 3. The lead-acid battery fee is imposed at the rate of \$1.50 per battery on each new or remanufactured battery sold at retail in Florida. Do not include the lead-acid battery fees that were refunded to customers who returned the battery and received a refund of the total sales price of the battery.

**Line 4 Rental Car Surcharge Due**

Enter the total amount of rental car surcharge due during the reporting period on the lease or rental of a for-hire passenger motor vehicle through a motor vehicle rental company or a car-sharing service or the use of a shared vehicle through a peer-to-peer car-sharing program. This is the total of the rental car surcharges reported on Form DR-15SWS.

**Line 5 Total tax, fees, and surcharges due**

Add lines 1 through 4 and enter the total on Line 5 on the back of the return. Bring the total from Line 5 on the back of the return to Line 5 on the front of the return.

**Line 6 Less credits**

Enter the total amount of allowable deductions, including credit memos issued by the Department on Line 6.

**You will not receive a credit** if the total amount of credits (Line 6) is greater than the total tax, fees, and surcharges due (Line 5). If the total amount of credits is greater than the total tax, fees, and surcharges due,

reduce the amount of credits claimed to equal the total tax, fees, and surcharges due. You may report the remaining amount of credits (not to exceed the total tax, fees, and surcharges due) on your next return. When you file your FINAL return, complete an *Application for Refund - Sales and Use Tax* (Form DR-26S) to obtain a refund of the credit balance.

**Line 7 Net amount due**

Enter the result of Line 5 minus Line 6 on Line 7.

**Line 8 Plus penalty**

For late returns and payments, the penalty is either:

- A minimum of \$50 if 10% of Line 7 is less than \$50, or
- 10% of the net amount due on Line 7.

If your return or payment is late, the minimum penalty is \$50, **even if you file a late return with no tax due.**

**Line 9 Plus interest**

If your payment is late, you owe interest on the "Net amount due" (Line 7). Florida law provides a floating rate of interest for late payments of taxes, fees, and surcharges due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and available at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 10 Amount due with return**

Enter the total of Lines 7, 8, and 9.

**Electronic payment check box:** If you make your payment electronically, check the box on the front of the return.

**Signature(s):** Sign and date your return. For corporations, an authorized corporate officer must sign. If someone else prepared the return, the preparer must also sign and date the return. Please provide the telephone number of each person signing the return.

## Contact Us

Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

**To speak with a Department representative**, or if you need to replace a lost or damaged return or coupon book, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

To find a **taxpayer service center** near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

**Subscribe to Receive Updates by Email from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.*

*The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-15SWS  
Form DR-15SW  
Form DR-26S

Schedule of Rental Car Surcharge by County  
Solid Waste and Surcharge Return  
Application for Refund - Sales and Use Tax

Rule 12A-16.008, F.A.C.  
Rule 12A-16.008, F.A.C.  
Rule 12-26.008, F.A.C.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE  
COMMUNICATIONS SERVICES TAX  
AMENDING RULE 12A-19.100

SUMMARY OF PROPOSED RULE

Beginning January 1, 2023, the proposed amendments to Rule 12A-19.100, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-700016 (Florida Communications Services Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax by electronic means. Form DR-700016 is also revised to update the name of a local jurisdiction within Palm Beach County from Lake Worth to Lake Worth Beach pursuant to city ordinance (number 2018-18, § 7, 12-13-18, passed at referendum 3-12-19).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change and update the name of a local jurisdiction.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide

that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-19.100, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

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## DEPARTMENT OF REVENUE

## Sales and Use Tax

RULE NO.:            RULE TITLE:

12A-19.100 Public Use Forms

**PURPOSE AND EFFECT:** Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and update the name of a local jurisdiction.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12A-19.100, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-700016 (Florida Communications Services Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax by electronic means. Form DR-700016 is also revised to update the name of a local jurisdiction within Palm Beach County from Lake Worth to Lake Worth Beach pursuant to city ordinance (number 2018-18, § 7, 12-13-18, passed at referendum 3-12-19).

SUMMARY OF STATEMENT OF ESTIMATED  
REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS.

LAW IMPLEMENTED: 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box

7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12A-19.100 Public Use Forms.**

(1) No change

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/23	January 2023 –	January 1, 2023 –
05/22	May 2022 – <u>December 2022</u>	May 1, 2022 – <u>December 31, 2022</u>
01/22	January 2022 – February 2022	January 1, 2022 – February 28, 2022
03/21	April 2021 – December 2021	April 2021 – December 31, 2021
01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31,

		2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005

01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

Form Number	Title	Effective Date
(3)	No change	

(4)(a) DR- 7000 16	Florida Communications Services Tax Return (R. 01/23) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-">http://www.flrules.org/Gateway/reference.asp?No=Ref-</a> )	01/23
(b)(a) DR- 7000 16	Florida Communications Services Tax Return (R. 05/22) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14236">http://www.flrules.org/Gateway/reference.asp?No=Ref-14236</a> )	05/22
(b) throu gh (xx)	Renumbered (c) through (yy)	
(5) throu gh (13)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

[REDACTED]

[REDACTED]

Florida Communications  
Services Tax Return

DR-700016  
R. XX/XX  
Page 1 of 24

Name  
Address  
City/State/ZIP

☐ Check here if you are discontinuing your business  
and this is your final return (see page 15).

BUSINESS PARTNER NUMBER

FEIN

FROM:

REPORTING PERIOD

TO:

Handwritten Example

Typed Example

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Use black ink.

US Dollars

Cents

1. Tax due on sales subject to 4.92% state and 0.15% gross receipts portions  
of communications services tax (from Summary of Schedule I, Line 3)..... 1.
2. Tax due on sales subject to 2.37% gross receipts portion of  
communications services tax (from Summary of Schedule I, Line 6)..... 2.
3. Tax due on sales subject to local portion of communications  
services tax (from Summary of Schedule I, Line 7)..... 3.
4. Tax due for direct-to-home satellite services (from Schedule II, Column C) 4.
5. Total communications services tax (add Lines 1 through 4)..... 5.
6. Collection allowance. Rate: ..... 6.  
(If rate above is blank, check one) ☐ None applies ☐ 0.0025 ☐ 0.0075
7. Net communications services tax due (subtract Line 6 from Line 5)..... 7.
8. Penalty ..... 8.
9. Interest ..... 9.
10. Adjustments (from Schedule III, Column G and/or  
Schedule IV, Column U) ..... 10.
11. Multistate credits (from Schedule V) ..... 11.
12. Amount due with return ..... 12.

Check here  
if negative

**AUTHORIZATION** Under penalties of perjury, I declare that I have read this return and that the facts stated in it are true [ss. 92.525(2), 202.27(5), and 837.06, Florida Statutes].

Type or print name

Authorized signature

Date

Preparer (type or print name)

Preparer's signature

Date

Contact name (type or print name)

Contact phone number

Contact email address

Payment Coupon

DO NOT DETACH

DR-700016  
R. XX/XX

To ensure proper credit to your account, attach your check to this  
payment coupon. Mail with tax return and all schedules.

DOR USE ONLY

postmark or hand delivery date

Business Partner Number

Reporting Period

Business Address

☐ Check here if your address or business information  
changed and enter changes below.

New location address: \_\_\_\_\_

Telephone number: (\_\_\_\_) \_\_\_\_\_

New mailing address: \_\_\_\_\_

☐ Check here if payment was transmitted electronically.

Amount due \_\_\_\_\_

Payment is due on the 1<sup>st</sup> and LATE  
if postmarked or hand delivered after



## Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue

PO Box 6520

Tallahassee FL 32314-6520

or

File online using the Department's website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).

## File electronically . . . it's easy!

The Department maintains a free and secure website to file and pay communications services tax.

To file and pay, go to the Department's website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>ALACHUA</b>				
Unincorporated area			0.0750	
Alachua			0.0582	
Archer			0.0582	
Gainesville			0.0617	
Hawthorne			0.0582	
High Springs			0.0582	
La Crosse			0.0402	
Micanopy			0.0570	
Newberry			0.0582	
Waldo			0.0582	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
<b>PAGE TOTAL</b>				



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## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
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<b>BROWARD</b>				
Unincorporated area			0.0572	
Coconut Creek			0.0572	
Cooper City			0.0572	
Coral Springs			0.0572	
Dania Beach			0.0582	
Davie			0.0570	
Deerfield Beach			0.0572	
Fort Lauderdale			0.0572	
Hallandale Beach			0.0572	
Hillsboro Beach			0.0170	
Hollywood			0.0572	
Lauderdale Lakes			0.0582	
Lauderdale-by-the-Sea			0.0572	
Lauderhill			0.0572	
Lazy Lake			0.0110	
Lighthouse Point			0.0672	
Margate			0.0582	
Miramar			0.0572	
North Lauderdale			0.0572	
Oakland Park			0.0592	
Parkland			0.0572	
Pembroke Park			0.0572	
Pembroke Pines			0.0592	
Plantation			0.0572	
Pompano Beach			0.0572	
Sea Ranch Lakes			0.0572	
Southwest Ranches			0.0572	
Sunrise			0.0572	
Tamarac			0.0572	
West Park			0.0572	
Weston			0.0572	
Wilton Manors			0.0612	
<b>CALHOUN</b>				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
<b>CHARLOTTE</b>				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
<b>CITRUS</b>				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
<b>PAGE TOTAL</b>				



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## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>CLAY</b>				
Unincorporated area			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
<b>COLLIER</b>				
Unincorporated area			0.0280	
Everglades City			0.0460	
Marco Island			0.0280	
Naples			0.0592	
<b>COLUMBIA</b>				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
<b>PAGE TOTAL</b>				



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## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
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<b>GADSDEN</b>				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
<b>GILCHRIST</b>				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
<b>GLADES</b>				
Unincorporated area			0.0244	
Moore Haven			0.0180	
<b>GULF</b>				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
<b>HAMILTON</b>				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
<b>HARDEE</b>				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
<b>HENDRY</b>				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
<b>HIGHLANDS</b>				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
<b>PAGE TOTAL</b>				



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<b>HILLSBOROUGH</b>				
Unincorporated area			0.0480	
Plant City			0.0652	
Tampa			0.0602	
Temple Terrace			0.0620	
<b>HOLMES</b>				
Unincorporated area			0.0264	
Bonifay			0.0662	
Esto			0.0160	
Noma			0.0090	
Ponce De Leon			0.0350	
Westville			0.0170	
<b>INDIAN RIVER</b>				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
<b>JACKSON</b>				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
<b>JEFFERSON</b>				
Unincorporated area			0.0164	
Monticello			0.0500	
<b>LAFAYETTE</b>				
Unincorporated area			0.0234	
Mayo			0.0250	
<b>LAKE</b>				
Unincorporated area			0.0254	
Astatula			0.0582	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
<b>PAGE TOTAL</b>				



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## Schedule I - State, Gross Receipts, and Local Taxes Due

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<b>LAKE - continued</b>				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
<b>LEE</b>				
Unincorporated area			0.0391	
Bonita Springs			0.0391	
Cape Coral			0.0552	
Estero			0.0391	
Fort Myers			0.0552	
Fort Myers Beach			0.0552	
Sanibel			0.0552	
<b>LEON</b>				
Unincorporated area			0.0602	
Tallahassee			0.0690	
<b>LEVY</b>				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
<b>LIBERTY</b>				
Unincorporated area			0.0140	
Bristol			0.0602	
<b>MADISON</b>				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
<b>MANATEE</b>				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
<b>PAGE TOTAL</b>				



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## Schedule I - State, Gross Receipts, and Local Taxes Due

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<b>MARION</b>				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
<b>MARTIN</b>				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
<b>MIAMI-DADE</b>				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MIAMI-DADE - continued</b>				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
<b>MONROE</b>				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
<b>NASSAU</b>				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
<b>OKALOOSA</b>				
Unincorporated area			0.0290	
Cinco Bayou			0.0572	
Crestview			0.0582	
Destin			0.0582	
Fort Walton Beach			0.0622	
Laurel Hill			0.0340	
Mary Esther			0.0562	
Niceville			0.0610	
Shalimar			0.0560	
Valparaiso			0.0582	
<b>OKEECHOBEE</b>				
Unincorporated area			0.0140	
Okeechobee			0.0570	
<b>ORANGE</b>				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
<b>OSCEOLA</b>				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PALM BEACH</b>				
Unincorporated area			0.0632	
Atlantis			0.0570	
Belle Glade			0.0572	
Boca Raton			0.0602	
Boynton Beach			0.0582	
Briny Breezes			0.0582	
Cloud Lake			0.0292	
Delray Beach			0.0582	
Glen Ridge			0.0582	
Golf			0.0582	
Greenacres			0.0704	
Gulf Stream			0.0582	
Haverhill			0.0320	
Highland Beach			0.0582	
Hypoluxo			0.0652	
Juno Beach			0.0582	
Jupiter			0.0582	
Jupiter Inlet Colony			0.0582	
Lake Clarke Shores			0.0582	
Lake Park			0.0592	
Lake Worth Beach			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach			0.0582	
South Bay			0.0570	
South Palm Beach			0.0620	
Tequesta			0.0582	
Wellington			0.0582	
Westlake			0.0582	
West Palm Beach			0.0602	
<b>PASCO</b>				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PINELLAS</b>				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
<b>POLK</b>				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PUTNAM</b>				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
<b>ST. JOHNS</b>				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
<b>ST. LUCIE</b>				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
<b>SANTA ROSA</b>				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0570	
Milton			0.0642	
<b>SARASOTA</b>				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
<b>SEMINOLE</b>				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
<b>SUMTER</b>				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

## Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
<b>WAKULLA</b>				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (carry forward to next page)				



If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due					
Business name			Business partner number		
F. 4.92% State Tax and 0.15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (0.0492) and gross receipts tax rate (0.0015)	0.0507	5. Gross receipts tax rate (0.0237)	0.0237		
3. State 4.92% plus 0.15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	0.1144	

Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)		Business partner number	
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)					



If you complete Schedule IV, attach it to the tax return.  
See Instructions for completing this Schedule.

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number							
State Tax Calculation					Local Tax Calculation				Penalty and Interest			
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest		
COUNTY:												
Unincorporated Area:												
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TOTAL:												
Gross Receipts Calculation												
L. Change in Reported Taxable Sales (See Instructions)		M. Rate		N. Collection Allowance Adjustment (See Instructions)		O. Adjustment Amount (Report credits in parentheses)		P. Penalty		Q. Interest		
Penalty and Interest Calculation												
R. Net Tax Adjustments (Add Cols. E, I and O)				+		S. Penalty (Add Cols. J and P)		+		U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)		



If you complete Schedule V, attach it to the tax return.  
See Instructions for completing this Schedule.

## Schedule V - Multistate Credits

Business name				Business partner number		
Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite	
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
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# Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N  
R. XX/XX  
Page 19 of 24

## General Information and Instructions

### Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

### What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202, F.S.; and
- a local portion imposed by s. 202.19, F.S.

### Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

### Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

**Bundled Services:** Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

### Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

### Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92% state portion and the 0.15% gross receipts portion of the tax. Residential service is subject to the 2.37% gross receipts tax

and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

### Tax Rates

The rate for the state portion is 4.92% (0.0492). The total rate for the gross receipts portion is 2.52% (0.0252), which is composed of 0.15% (0.0015) and 2.37% (0.0237). The rate for direct-to-home satellite services is 11.44% (0.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at [floridarevenue.com/taxes/cst](http://floridarevenue.com/taxes/cst).

### When are returns due?

Returns are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

### Electronic Payment of Tax

If you paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically file and pay taxes in the next calendar year. You may use the Department's free and secure website to file and pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

### When is payment due?

To avoid penalty and interest, you must initiate electronic payments and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month. Keep the confirmation number in your records. For a list of payment deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Payments mailed to the Department are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th day of the month.

### Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue  
PO Box 6520  
Tallahassee FL 32314-6520

You may electronically file and pay using the Department's website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).

### Penalty for late payments

A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the total amount due. See chart on next page.

Late payments include additional tax due as a result of changes in situsing of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

### Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**If you change your business name, mailing address, or close or sell your business, immediately notify the Department.** The quickest way to notify us is online at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

### How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Completing the Return

**Business partner number** - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

**Proper collection of tax** - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

**Supporting schedules** - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

**Signature** - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

## Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

**Note:** Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

**Line 1 - Tax due on sales subject to 4.92% state and 0.15% gross receipts portions of communications services tax.** Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

**Line 2 - Tax due on sales subject to 2.37% gross receipts portion of communications services tax.** Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

**Line 3 - Tax due for sales subject to local portion of communications services tax.** Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

**Line 4 - Tax due for direct-to-home satellite services.** Enter total from Schedule II, Column C (Page 16).

**Line 5 - Total communications services tax.** Add Lines 1 through 4 and enter the result.

**Line 6 - Collection allowance.** If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

### Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the Department of Revenue (DOR) database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a 0.75% (0.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a 0.75% (0.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a 0.25% (0.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

**Line 7 - Net communications services tax due.** Subtract Line 6 from Line 5 and enter the result.

**Line 8 - Penalty.** A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

**Line 9 - Interest.** Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

**Line 10 - Adjustments.** Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

**Line 11 - Multistate credits.** Enter the Total Credits from Schedule V, Column H (Page 18).

**Line 12 - Amount due with return.** Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result.

**Signature.** The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

## Schedule I State, Gross Receipts, and Local Taxes Due

### Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

### Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

### Schedule I, Columns A through E (Pages 3-14)

**Column A - Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

**Column B - Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit. **Note:** Communications services sold to a residential household are exempt from the 4.92% state portion and the 0.15% gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging

establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37% gross receipts tax and local tax.

**Column C - Taxable sales subject to 2.37% gross receipts and local taxes.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Column D - Local tax rates.** A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at [floridarevenue.com/taxes/cst](http://floridarevenue.com/taxes/cst).

**Column E - Local tax due.** Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

### Summary of Schedule I, Columns F-H (Page 15)

#### Column F - 4.92% state tax and 0.15% gross receipts tax.

**Line 1 - Taxable sales.** Enter the grand total from Schedule I, Column B.

**Line 2 - State tax rate (0.0492) and gross receipts tax rate (0.0015).** The state tax rate of 0.0507 is preprinted. This rate is comprised of both the 4.92% state portion and the 0.15% gross receipts portion.

**Line 3 - State tax due.** Enter the total 4.92% state tax plus the 0.15% gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

#### Column G - 2.37% gross receipts tax.

**Line 4 - Taxable sales.** Enter the grand total from Schedule I, Column C.

**Line 5 - Gross receipts tax rate.** The gross receipts tax rate of 0.0237 is preprinted.

**Line 6 - Gross receipts tax due.** Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

#### Column H - Local tax.

**Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

## Schedule II Direct-to-Home Satellite Services

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

### Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after

the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.

**Column B - Tax rate.** The direct-to-home satellite services tax rate of 0.1144 is preprinted.

**Column C - Net tax due.** Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.

### Schedule III Direct-to-Home Satellite Services Adjustments

#### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

#### Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Change in reported taxable sales.** Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

**Column B - Rate.** Enter the appropriate rate for the applied period that you are adjusting.

**Column C - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply 0.0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

**Column D - Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

#### Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

**Column E - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column F - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column G - Total adjustments.** Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

### Schedule IV Adjustments

#### Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax situsing errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

#### Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Local jurisdiction.** Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

#### State Tax Calculation

**Column B - Change in reported taxable sales.** Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column C - Rate.** Enter the appropriate rate for the applied period you are adjusting. For periods July 2015 and later, the state rate is 5.07%, which is a combination of the 4.92% state portion and the 0.15% gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column B.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column B.

**Column E - Adjustment amount.** Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

### Local Tax Calculation

**Column F - Change in reported taxable sales.** Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to siting or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

**If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S.,** adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

**Example 1:** \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX:  $\$1,113.09 \div 0.0110 = \$101,190.00$ ). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX:  $\$1,113.09 \div 0.0210 = \$53,004.29$ ).

**Example 2:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX:  $\$1,113.09 \div 0.0210 = \$53,004.29$ ). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX:  $\$1,113.09 \div 0.0110 = \$101,190.00$ ).

**If you are using a database that does not meet the requirements of s. 202.22, F.S.,** you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

**Example 3:** \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

**Example 4:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX:  $\$1,113.09 \div 0.0210 = \$53,004.29$ ). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX:  $\$1,113.09 \div 0.0110 = \$101,190.00$ ).

**Column G - Rate.** Enter the appropriate local rate for the applied period you are adjusting.

**Column H - Collection allowance adjustment.** Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column F.

- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column I - Adjustment amount.** Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (*amount*).

### Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax siting errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

**Column J - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column K - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

### Gross Receipts Calculation

**Column L - Change in reported taxable sales.** Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column M - Rate.** Enter the 2.37% gross receipts rate.

**Column N - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column O - Adjustment amount.** Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

**Column P - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column Q - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column R - Net tax adjustments.** Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

**Column S - Penalty.** Add the totals of Columns J and P and enter the result.

**Column T - Interest.** Add the totals of Columns K and Q and enter the result.

**Column U - Total adjustments.** Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

## Schedule V Multistate Credits

### Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

**Note:** Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

**Column A - Local jurisdiction.** Enter the county(ies) or municipality(ies) for which multistate credits apply.

**Columns B and C - Applied period.** Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

### Local Tax Credits

**Column D - Multistate credits.** Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

### State Tax Credits

**Column E - Multistate credits.** Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

### Gross Receipts Credits

**Column F - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

### Direct-to-Home Satellite

**Column G - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

**Column H - Total credits.** Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE  
DOCUMENTARY STAMP TAX  
AMENDING RULE 12B-4.003

SUMMARY OF PROPOSED RULE

Beginning January 1, 2023, the proposed amendments to Rule 12B-4.003, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax and any surtax that may be due. Form DR-225 (Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax and any surtax that may be due by electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12B-4.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would

be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-4.003, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

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## DEPARTMENT OF REVENUE

### Miscellaneous Tax

RULE NO.:      RULE TITLE:

12B-4.003 Public Use Forms

**PURPOSE AND EFFECT:** : Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12B-4.003, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the

electronic filing of tax returns and electronic payment of tax and any surtax that may be due. Form DR-225 (Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax and any surtax that may be due by electronic means.

SUMMARY OF STATEMENT OF ESTIMATED  
REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133, 213.755 FS., section 2, Ch. 2022-151 LOF F.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida

Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

#### 12B-4.003 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-225	Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents (R. <u>01/23 01/46</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____06326">http://www.flrules.org/Gateway/reference.asp?No=Ref-____06326</a> )	<u>01/23</u> <u>01/46</u>
(3) through (4)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133, 213.755 FS., section 2, Ch. 2022-151 LOF. History—New 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, 6-28-10, 4-25-12, 1-11-16, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022



Tallahassee FL 32399-0170

Name and address if not preprinted:

# Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents

Rule 12B-4.003, F.A.C.  
Effective XX/XX  
Page 1 of 2

Certificate #:  
Business Partner #:  
Contract Object #:  
FEIN:  
Reporting Period:

**Location Address:**

Return due date:

**A return must be filed even if no tax is due or electronic payment sent.**

**Who must file a tax return?** Every person who executes or issues instruments as described below, and is registered with the Department of Revenue, must report documentary stamp tax collected on unrecorded documents.

**Bonds:** Tax is calculated at \$0.35 per \$100 or portion thereof. Tax is due on the original issuance of bonds in Florida, based on the face value of the bond.

**When are tax returns and payments due?** Tax returns and payments are due by the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be postmarked or hand-delivered to the Department on the first day of business following the 20th. You must file a tax return for each reporting period, even if no tax is due.

**Instruments Transferring Interest in Florida Real Property:** For real property situated in any county in Florida, **except Miami-Dade County**, tax is calculated at \$0.70 per \$100 or portion thereof, of the consideration paid or to be paid. For real property situated in Miami-Dade County, tax is calculated at \$0.60 per \$100, or portion thereof, of the consideration paid or to be paid where the property transferred is a single-family residence; and at \$0.60 plus \$0.45 surtax per \$100, or portion thereof, of the consideration paid or to be paid where the property transferred is other than a single-family residence.

Taxpayers who make payments electronically can go to **[floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices)** to find payment due date calendars and other eServices program information.

You must file and pay electronically if you paid \$5,000 or more in documentary stamp tax during the State of Florida's prior fiscal year (July 1 - June 30).

**Notes and Other Written Obligations to Pay Money:** Tax is calculated at \$0.35 per \$100 or portion thereof. Florida law limits the maximum tax due on notes and other written obligations to \$2,450. However, there is no limit on the tax due for a mortgage or other lien filed or recorded in Florida. Tax is due on documents that contain a promise to pay, a sum certain in money, and are executed or delivered in Florida. Examples include:

**Instructions for Completing a Machine-Readable Form**  
Use **black ink**. Do not make any stray marks in boxed field areas.

Handwritten Example    Use black ink    Typed Example

0 1 2 3 4 5 6 7 8 9

	0	1	2	3	4	5	6	7	8	9
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- Notes and other written obligations to pay
- Retail installment sale contracts
- Title loans
- Certain renewal notes

**\*\*Detach coupon and return with payment.\*\***

**Florida Department of Revenue**  
**Documentary Stamp Tax Return For Registered Taxpayers' Unrecorded Documents**

**Be sure to sign and date reverse side.**

**Certificate Number**

### Reporting Period

Location Address

DOR USE ONLY

postmark or hand delivery date

1. Documentary Stamp Tax Due
2. Surtax Due
3. Penalty
4. Interest
5. Amount Due With Return

**Due:**  
**Late After:**

Do Not Write in the Space Below

Check here if payment was made electronically.

# Instructions for Filing Documentary Stamp Tax Return

DR-225  
R. XX/XX  
Page 2 of 2

**Line 1. Documentary Stamp Tax Due.** Enter the total amount of documentary stamp tax collected.

**Line 2. Surtax Due.** Enter the total amount of surtax collected.

**Line 3. Penalty.** The penalty for a late tax payment is 10% for each month (or fraction of a month) the payment is late, not to exceed 50% of the tax due. The minimum penalty for a late-filed tax return is \$10. Add lines 1 and 2 and multiply the resulting sum by the appropriate penalty rate; write this amount on Line 3.

**Line 4. Interest.** Interest is due from the date tax is due until paid. Florida law provides for a floating rate of interest for late payments of taxes due. The floating rate of interest is calculated based on a formula in section 213.235, Florida Statutes, and is updated on January 1 and July 1 of each year. To obtain interest rates go to [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 5. Amount Due with Return.** Add the amounts on Lines 1 – 4 and enter the total. Pay this amount with your return. Make your check payable to the Florida Department of Revenue. Check the box if you electronically transmitted your payment.

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify the Department is online at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

You must file and pay electronically if you paid \$5,000 or more in documentary stamp tax during the State of Florida's prior fiscal year (July 1 - June 30). Go to [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices) to enroll or get more information about electronic filing and payment procedures and requirements.

**Sign and Date the Return.** The person authorized to file the DR-225 return must sign and date the return and also include a current job title and phone number.

**Resources:** Visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

## Mail your return and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0170

## Change of Information

☐ The legal entity changed on \_\_\_\_/\_\_\_\_/\_\_\_\_. If you change your legal entity and are continuing to do business in Florida, you must register on-line or complete and mail a new *Florida Business Tax Application* (Form DR-1).

☐ The business was closed permanently on \_\_\_\_/\_\_\_\_/\_\_\_\_. (The Department will cancel your documentary stamp tax certificate number as of this date.)  
Are you a corporation/partnership required to file corporate income tax returns? ☐ Yes ☐ No

**Tax Certificate  
Number**

\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_

**FEIN**

\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_

## Business Partner Number

☐ The business address has changed.  
New Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

☐ The business was sold on \_\_\_\_/\_\_\_\_/\_\_\_\_. The new owner information is:

Name of New Owner: \_\_\_\_\_ Telephone Number of New Owner: (\_\_\_\_) \_\_\_\_\_

Mailing Address of New Owner: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

► Signature of Taxpayer (Required): \_\_\_\_\_ Date: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_

**\*\*Detach coupon and return with payment\*\***

## Has Your Address or Business Information Changed?

☐ Check here and complete the Change of Information form above.

## Change of Ownership?

☐ If you sell your business or ownership changes, check here and complete the Change of Information form above. You will also need to file a final return.

## Final Return?

☐ Check here if you are discontinuing your business and this is your final return. Closing date: \_\_\_\_/\_\_\_\_/\_\_\_\_.

**Under penalties of perjury, I declare that I have examined this tax return and the facts stated in it are true.**

Signature of Authorized Taxpayer

Title

( ) Phone Number

Date

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE  
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND NATURAL GAS FUEL  
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

Beginning January 1, 2023, the proposed amendments to Rule 12B-5.150, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-176 (Application for Air Carrier Fuel Tax License) is revised to notify taxpayers that file Form DR-182 (Florida Air Carrier Fuel Tax Return) of the lowered threshold amount requiring taxpayers to pay the tax associated with Form DR-182 by electronic means. Form DR-182 is also revised to notify taxpayers of the lowered threshold amount requiring taxpayers to pay the tax associated with Form DR-182 by electronic means. Form DR-904 (Pollutants Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-904 and pay the tax by electronic means. Form DR-904 is also revised to provide clarifying language related to requesting a refund of pollutant taxes.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change and to provide a clarifying update.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING





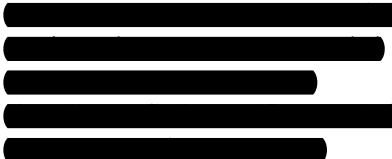



August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-5.150, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

(b) (5) DPP, (b) (5) ACP

[REDACTED]

\_\_\_\_\_

[illegible]

## DEPARTMENT OF REVENUE

### Miscellaneous Tax

RULE NO.:      RULE TITLE:

12B-5.150 Public Use Forms

**PURPOSE AND EFFECT:** Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than

\$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and to provide a clarifying update.

**SUMMARY:** : Beginning January 1, 2023, the proposed amendments to Rule 12B-5.150, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-176 (Application for Air Carrier Fuel Tax License) is revised to notify taxpayers that file Form DR-182 (Florida Air Carrier Fuel Tax Return) of the lowered threshold amount requiring taxpayers to pay the tax associated with Form DR-182 by electronic means. Form DR-182 is also revised to notify taxpayers of the lowered threshold amount requiring taxpayers to pay the tax associated with Form DR-182 by electronic means. Form DR-904 (Pollutants Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-904 and pay the tax by electronic means. Form DR-904 is also revised to provide clarifying language related to requesting a refund of pollutant taxes.

SUMMARY OF STATEMENT OF ESTIMATED  
REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943

212.0501, 213.255, 213.755 FS., section 2, Ch. 2022-151 LOF F.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

### 12B-5.150 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) through (10)	No change	
(11) DR-176	Application for Air Carrier Fuel Tax License (https://www.flrules.org/gateway/reference.asp?NO=Ref-____42327)	01/23 3 04/24
(12) DR-182	Florida Air Carrier Fuel Tax Return (R. 01/23 04/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04863)	01/23 3 04/15
(13) through	No change	

ugh (16)		
(17) DR-904	Pollutants Tax Return (R. 01/23 04/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____02129)	01/23 3 04/13
(18) through (37)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS., section 2, Ch. 2022-151 LOF, History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

[REDACTED]



# Application for Air Carrier Fuel Tax License

DR-176  
R. XX/XX  
Rule 12B-5.150, F.A.C.  
Effective XX/XX  
Page 1 of 3

You must complete this application with appropriate attachments and receive approval by the Florida Department of Revenue **before** engaging in or conducting business involving fuel in the State of Florida.

1. Federal Employer Identification Number (FEIN) FEIN   -
2. Business Name \_\_\_\_\_ Phone No. \_\_\_\_\_
3. Trade Name, D.B.A. or A.K.A. \_\_\_\_\_ Fax No. \_\_\_\_\_
4. Contact Person \_\_\_\_\_ Phone No. \_\_\_\_\_ ext. \_\_\_\_\_

**5. Type and Legal Organization: (Please check only one)**

A) ☐ Corporation (check one): ☐ C Corp ☐ S Corp

**If corporation, check all boxes that apply:**

☐ Publicly Held Corporation   ☐ Privately Held Corporation   ☐ Wholly Owned Subsidiary of a Publicly Held Corporation

B) ☐ Partnership (check one): ☐ General ☐ Limited ☐ Joint Venture

C) ☐ Limited Liability Company (check one): ☐ Single Member ☐ Multi-member

D) ☐ Individual/Sole Proprietorship

E) ☐ Business Trust

F) ☐ Governmental Agency

6. **Principal Business Location Address** (cannot be a post office box) \_\_\_\_\_

City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Country \_\_\_\_\_ Foreign Postal Code \_\_\_\_\_

7. Do you receive tax-free aviation fuel under U.S. Customs bond? ☐ Yes ☐ No

If yes, enter the number of gallons received each month \_\_\_\_\_

## 8. Corporation Information

A) License Applicant: If filing as a corporation, list your state of incorporation: \_\_\_\_\_

List other states where your corporation has operated or is operating:

B) Parent Corporation (if applicable)      Parent Corporation FEIN [ ] [ ] - [ ] [ ] [ ] [ ] [ ] [ ]

Parent Corporation Name \_\_\_\_\_

Parent Corporation Address

City  County State ZIP

Country	Foreign Postal Code	Phone No.	Ext.
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**NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.**

# Application for Air Carrier Fuel Tax License

DR-176  
R. XX/XX  
Page 2 of 3

9. **Personnel/Partner Information:** Full name, social security number (SSN), FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director. (You may make copies of this page if additional space is needed.)

A) Name _____	SSN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (Individual)		
Home Address _____	FEIN <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (Business)		
City _____	County _____	State _____	ZIP _____
Country _____	Foreign Postal Code _____	Phone No. _____	Ext. _____
Corporate or Business Title _____	Interest/Ownership _____ %		
B) Name _____	SSN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (Individual)		
Home Address _____	FEIN <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (Business)		
City _____	County _____	State _____	ZIP _____
Country _____	Foreign Postal Code _____	Phone No. _____	Ext. _____
Corporate or Business Title _____	Interest/Ownership _____ %		
C) Name _____	SSN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (Individual)		
Home Address _____	FEIN <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (Business)		
City _____	County _____	State _____	ZIP _____
Country _____	Foreign Postal Code _____	Phone No. _____	Ext. _____
Corporate or Business Title _____	Interest/Ownership _____ %		
D) Name _____	SSN <input type="text"/> <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (Individual)		
Home Address _____	FEIN <input type="text"/> <input type="text"/> - <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> (Business)		
City _____	County _____	State _____	ZIP _____
Country _____	Foreign Postal Code _____	Phone No. _____	Ext. _____
Corporate or Business Title _____	Interest/Ownership _____ %		

**Note:** Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

## Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Applicant

## WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

# Instructions for Application for Air Carrier Fuel Tax License

DR-176  
R. XX/XX  
Page 3 of 3

## Who must register?

A commercial air carrier that operates in Florida must apply to the Department of Revenue for an air carrier fuel tax license. To obtain a license, the applicant must complete an *Application for Air Carrier Fuel Tax License* (Form DR-176) and furnish all requested documentation. The license must be renewed annually.

## How much is the registration fee?

No fee is required.

## Where do I send the application?

Mail this application and the applicable surety bond(s) to:

Account Management / Fuel Unit MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0160

## How and when do I report the tax?

Once you have registered to collect and/or report aviation fuel tax, you will receive a monthly *Florida Air Carrier Fuel Tax Return* (Form DR-182). Taxes are due to the Department on the 1st day of the month following the collection period. Your return is late if delivered or postmarked after the 20th day of the month following the collection period. Penalty and interest may be due if your return is not postmarked by the 20th. If the 20th is a Saturday, Sunday, state holiday, or federal holiday, your return must be postmarked or delivered to the Department by the next business day. **You must file a return even if no tax is due.**

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## When do I need to contact the Department of Revenue?

- To file this application.
- If your business moves.
- If you close your business.
- If you change or add a licensable business activity.
- If your contact person changes.

## Electronic Payment of Tax

You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in aviation fuel tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. You may use the Department's free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep the confirmation number in your records. For a list of electronic payment deadlines, visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

Do Not Write in the Space Below.



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Company Name	FEIN	License Number	Collection Period Ending (mmddyy)
--------------	------	----------------	-----------------------------------

**Gallons Accounted For**

1. Beginning physical inventory: .....
2. Gallons acquired/received Florida tax paid: .....
3. Gallons acquired/received Florida tax free: .....
4. Total inventory available: .....
5. Ending physical inventory: .....
6. Total: (Line 4 minus Line 5) .....
7. Gains due to temperature variation: .....
8. Gallons to be accounted for: .....

**Gallons**

A. Aviation Gasoline	B. Aviation Turbine Fuel

**Disposals and Allowances**

**A. Bonded Gallons**

9. Sold/loaned to other air carriers: .....
10. Used in aircraft (aviation gallons): .....
11. Converted to domestic aircraft use: .....
12. Aviation turbine fuel converted for use other than in aircraft: .....
13. Aviation gasoline converted for use other than in aircraft (does not meet the definition of gasoline) : .....
14. Aviation gasoline converted for use other than in aircraft (meets the definition of gasoline) : .....

**B. Domestic Gallons**

15. Sold/loaned to other air carriers: .....
16. Used in aircraft (aviation gallons): .....
17. Aviation turbine fuel converted for use other than in aircraft: .....
18. Aviation gasoline converted for use other than in aircraft (does not meet the definition of gasoline) : .....
19. Aviation gasoline converted for use other than in aircraft (meets the definition of gasoline) : .....
20. Specific losses - bonded and domestic (fire, spillage, temperature, other casualties: excluding theft): .....
21. Total gallons of bonded and domestic: .....


**State Tax Calculations**

22. Bonded aviation fuel converted to domestic aircraft use and other tax free receipts  
Columns A and B: (Line 11 times ) .....
23. Bonded aviation fuel for use other than in aircraft  
Column A: (Line 14 times ) ; Column B: (Line 12 times ) .....
- 24A. Domestic aviation fuel for use other than in aircraft cents paid  
Column A: (Line 19 times ) ; Column B: (Line 17 times ) .....
- 24B. Credit for domestic aviation fuel tax-paid: Columns A and B: (Column A: Line 18 plus 19 times ) ;  
Column B: (Line 17 times ) .....
- 24C. Net state domestic aviation fuel tax: Columns A and B: (Line 24A minus Line 24B) .....


**State Tax Collection Allowance Calculations**

25. Bonded aviation fuel converted to domestic aircraft use and other tax free receipts  
Columns A and B: (Line 22 times ) .....
26. Bonded and domestic aviation gasoline converted for use other than in aircraft  
Column A: (Line 23 plus Line 24C times ) .....
27. Aviation turbine fuel: Column B: (Line 23 plus Line 24C times ) .....
28. State fuel tax due:  
Column A: (Line 22 plus Line 23 plus Line 24C) minus (Line 25 plus Line 26)  
Column B: (Line 22 plus Line 23 plus Line 24C) minus (Line 25 plus Line 27) .....


**Local Option Tax and Collection Allowance Calculations - Aviation Gasoline**

29. Local option tax entitled to collection allowance: (Column C, Total, Aviation Gas Worksheet) .....
30. Collection allowance - local option tax: (Column A, Line 29 times ) .....
31. Local option tax not entitled to collection allowance: (Column E, Total, Aviation Gas Worksheet) .....
32. Total local option tax due: (Line 29 minus Line 30 plus Line 31) .....


**Local Option Tax and Collection Allowance Calculations - Aviation Turbine Fuel**

33. Local option tax entitled to collection allowance: (Column B, Line 12 plus Line 17 times ) .....
34. Collection allowance - local option tax: (Column B, Line 33 times ) .....
35. Local option tax not entitled to collection allowance: (Column B, Line 12 plus Line 17 times ) .....
36. Total local option tax due: (Line 33 minus Line 34 plus Line 35) .....

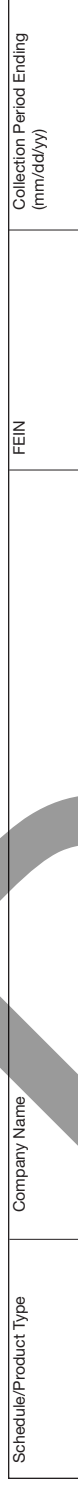

**Total State and Local Option Tax Due Calculations**

37. Total tax due-Aviation Gasoline: (Column A, Line 28 plus Line 32) .....
38. Total tax due-Aviation Turbine Fuel: (Column B, Line 28 plus Line 36) .....
39. Combined tax due: (Column A, Line 37 plus Column B, Line 38. Carry to Page 1, Line 39) .....




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☐ Check here if filing a supplemental schedule



## Product Type:

1A.	Gallons Received - Florida Tax - Paid	
2A.	Gallons Received From Licensed Supplier - Florida Tax - Unpaid (Exchange)	
		125 Aviation Gasoline
		130 Jet Fuel

[illegible]



Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of Origin Destination		Acquired From (5) Seller's Name(6) Seller's FEIN		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gal- lons	(11) Billed Gal- lons
									Total		



☐ Check here if filing a supplemental schedule

Aviation Gasoline Worksheet

Company Name	FEIN	License Number	Collection Period Ending (mmddyy)
--------------	------	----------------	-----------------------------------

County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
01	Alachua					
02	Baker					
03	Bay					
04	Bradford					
05	Brevard					
06	Broward					
07	Calhoun					
08	Charlotte					
09	Citrus					
10	Clay					
11	Collier					
12	Columbia					
13	Dade (Miami-Dade)					
14	De Soto					
15	Dixie					
16	Duval					
17	Escambia					
18	Flagler					
19	Franklin					
20	Gadsden					
21	Gilchrist					
22	Glades					
23	Gulf					
24	Hamilton					
25	Hardee					
26	Hendry					
27	Hernando					
28	Highlands					
29	Hillsborough					
30	Holmes					
31	Indian River					
32	Jackson					
33	Jefferson					
Page 7 Subtotal						



Aviation Gasoline Worksheet

Company Name	FEIN	License Number	Collection Period Ending (mmddyy)
--------------	------	----------------	-----------------------------------

County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
34	Lafayette					
35	Lake					
36	Lee					
37	Leon					
38	Levy					
39	Liberty					
40	Madison					
41	Manatee					
42	Marion					
43	Martin					
44	Monroe					
45	Nassau					
46	Okaloosa					
47	Okeechobee					
48	Orange					
49	Osceola					
50	Palm Beach					
51	Pasco					
52	Pinellas					
53	Polk					
54	Putnam					
55	St. Johns					
56	St. Lucie					
57	Santa Rosa					
58	Sarasota					
59	Seminole					
60	Sumter					
61	Suwannee					
62	Taylor					
63	Union					
64	Volusia					
65	Wakulla					
66	Walton					
67	Washington					
Page 8 Subtotal						
Subtotal from Page 7						
Total						

# DR-182 Florida Air Carrier Fuel Tax Return

## General Information and Instructions

DR-182  
R. XX/XX  
Page 9 of 11

### General Information

#### Who must file?

If you are a licensed air carrier, you must report each month on forms provided by the Florida Department of Revenue. As a licensed air carrier you must file a form even if no tax is due.

**If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Your return is late if it is delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state or federal holiday, your return must be postmarked or delivered to the Department by the next business day, even if no tax is due.

**Payment Due Date:** Any taxpayer who paid more than \$5,000 in taxes during the State of Florida's prior fiscal year (July 1 - June 30), must electronically pay taxes in the next calendar year. You must initiate your electronic payment **no later than 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep the confirmation number in your records. You must send electronic payments on or before the initiation deadlines (check the *Florida eServices Calendar of Electronic Payment Deadlines*, Form DR-659). Visit the Department's website at [floridarevenue.com/taxes/eServices](http://floridarevenue.com/taxes/eServices) for information on paying taxes electronically.

**Late Returns:** If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year and posted online at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Tax Rates:** The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 206.9825, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Collection Allowance:** If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

**Note:** A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

### Definitions

**Aviation Gasoline** - Any motor fuel blended or produced specifically for use in aircraft which has been dyed in accordance with federal regulations. Aviation gasoline does not include fuel used in any manner other than being placed in the storage tank of an aircraft.

**Aviation Gasoline (meets the definition of gasoline and is used for purposes other than in an aircraft)** - Aviation gasoline that has an octane level that is greater than or equal to 75 and a lead content that is less than or equal to 0.05 grams per gallon. Fuel tax imposed under Chapter 206, F.S., is due on aviation gasoline that is not used in an aircraft and meets the definition of gasoline.

**Aviation Gasoline (does not meet the definition of gasoline and is used for purposes other than in an aircraft)** - Aviation gasoline that has an octane level that is less than 75 or a lead content that is greater than 0.05 grams per gallon. Sales tax imposed under Chapter 212, F.S., is due on aviation gasoline that is not used in an aircraft and does not meet the definition of gasoline.

### Line by Line Instructions

#### Gallons Accounted For:

**Line 1:** Enter the beginning physical inventory. The gallons should agree with your closing inventory from the preceding month.

**Line 2:** Enter the total number of tax-paid aviation fuel gallons acquired, whether produced, received or transported into Florida.

**Line 3:** Enter the total number of tax-free gallons acquired, whether produced, received or transported into Florida.

**Line 4:** Add Line 1 plus Line 2 plus Line 3 and enter the total.

**Line 5:** Enter the physical inventory on hand at the end of the month.

**Line 6:** Enter results of Line 4 minus Line 5.

**Line 7:** Enter the total number of gallons gained as a result of temperature variation in bulk or terminal storage.

**Line 8:** Add Line 6 plus Line 7 and enter the total.

#### Disposals and Allowances:

##### A. Bonded Gallons

**Line 9:** Enter the total gallons of bonded aviation fuel (aviation gasoline and aviation turbine fuel) sold or loaned to other air carriers.

**Line 10:** Enter the total gallons of bonded aviation fuel used exclusively in aircraft motors to propel an aircraft.

**Line 11:** Enter the total gallons of bonded aviation fuel converted for domestic aircraft use.

**Line 12:** Enter the total gallons of bonded aviation turbine fuel converted for use other than in aircraft.

**Line 13:** Enter the total gallons of bonded aviation gasoline (does not meet the definition of gasoline) converted for use other than in aircraft.

**Line 14:** Enter the total gallons of bonded aviation gasoline (meets the definition of gasoline) converted for use other than in aircraft.

##### B. Domestic Gallons

**Line 15:** Enter the total gallons of domestic aviation fuel (aviation gasoline and aviation turbine fuel) sold or loaned to other air carriers.

**Line 16:** Enter the total gallons of domestic aviation fuel used exclusively in aircraft motors to propel an aircraft.

**Line 17:** Enter the total gallons of domestic aviation turbine fuel converted for use other than in aircraft.

**Line 18:** Enter the total gallons of domestic aviation gasoline (does not meet the definition of gasoline) converted for use other than in aircraft.

**Line 19:** Enter the total gallons of domestic aviation gasoline (meets the definition of gasoline) converted for use other than in aircraft.

**Line 20:** Enter the total gallons of bonded and domestic aviation fuel lost due to fire, spills, temperature or other casualties (excluding theft).

**Line 21:** Enter the total gallons of bonded and domestic aviation fuel accounted for (add Lines 9 through 20).

### State Tax Calculations:

**Line 22:** Add receipts of non-tax paid bonded aviation fuel with gallons of bonded aviation fuel converted to domestic use on Line 11, Columns A and B, Page 3. Multiply this sum of the gallons for Column A and Column B respectively, by the tax rates for Columns A and B, and enter the results in the appropriate column.

**Line 23:** Multiply the gallons of bonded aviation fuel used for purposes other than in aircraft on Line 14, Column A and Line 12, Column B, Page 3 by the tax rates for Columns A and B, and enter the results in the appropriate column.

**Line 24A:** Multiply the gallons of tax-paid domestic aviation fuel used for purposes other than in an aircraft on Line 19, Column A and Line 17, Column B, Page 3 by the tax rates and enter the results in the appropriate column.

**Line 24B:** Multiply the gallons of domestic aviation fuel used for purposes other than in an aircraft (Line 18 plus Line 19, Column A and Line 17, Column B, Page 3) by the on-highway fuel tax rate for Columns A and B, and enter the results in the appropriate column.

**Line 24C:** For Columns A and B respectively, subtract Line 24B from Line 24A to calculate the net additional state fuel tax due for aviation fuel converted to on-highway use and enter the result in the appropriate column.

### State Tax Collection Allowance Calculations:

**Line 25:** Multiply the total from Line 22 for Column A and B, respectively, by the tax rate. Enter the result in the appropriate column for Line 25.

**Line 26:** Add the tax due for aviation gasoline on Lines 23 and 24C, Column A, and multiply the total by the tax rate. Enter the result in Column A, Line 26.

**Line 27:** Add the tax due for aviation turbine fuel on Lines 23 and 24C, Column B, and multiply the total by the tax rate. Enter the result in Column B, Line 27.

**Line 28:** For **Aviation Gasoline** (Column A), subtract the sum of Column A, Line 25 plus Column A, Line 26, from the sum of Column A, Line 22 plus Line 23 plus Line 24C. Enter the result on Line 28, Column A.

For **Aviation Turbine Fuel** (Column B), subtract the sum of Column B, Line 25 plus Column B, Line 27, from the sum of Column B, Line 22 plus Line 23 plus Line 24C. Enter the result on Line 28, Column B.

### Local Option Tax and Collection Allowance Calculations:

#### Aviation Gasoline

**Line 29:** In Column A, enter the total amount of tax from the Aviation Gasoline Worksheet, Column C.

**Line 30:** Multiply Line 29 above by the tax rate and enter the result in Column A.

**Line 31:** Enter the total amount of tax from the Aviation Gasoline Worksheet, Column E.

**Line 32:** Subtract Line 30 from Line 29, add Line 31, and enter the result in Column A.

#### Aviation Turbine Fuel

**Line 33:** Add Line 12, Column B and Line 17, Column B, then multiply the result by the tax rate and enter the result in Column B.

**Line 34:** Multiply Line 33 above by the tax rate and enter in Column B.

**Line 35:** Add Line 12, Column B and Line 17, Column B, then multiply the result by the tax rate and enter the result in Column B.

**Line 36:** Subtract Line 34, Column B from Line 33, Column B, then add Line 35, Column B and enter the result in Column B.

### Total State and Local Option Tax Due Calculations:

**Line 37:** Total Tax Due - Aviation Gasoline: Enter the sum of Lines 28 and 32, Column A.

**Line 38:** Total Tax Due - Aviation Turbine Fuel: Enter the sum of Lines 28 and 36, Column B.

**Line 39:** Combined Tax Due - Add the amounts from Line 37, Column A and Line 38, Column B and enter the result on Page 3, Line 39 and on Page 1, Line 39.

### Front of Return:

**Line 39:** Enter the amount from Page 3, Line 39 of the return.

### Line 40: Credit Memos Issued by the Florida Department of Revenue:

Enter the total amount of credit adjustment as issued by the Florida Department of Revenue. Attach the original credit memo; we will not accept photocopies.

**Line 41: Penalty:** If your return or payment is late, enter 10 percent of the tax due (Line 39 minus Line 40) for each month or fraction of the month that your return or payment is late. Penalty must not exceed 50 percent of the tax due. The minimum penalty, even for a return with no tax due, is \$10.

**Line 42: Interest:** If your payment is late, add interest to the total tax due (Line 39 minus Line 40). To calculate interest, multiply the tax due (Line 39 minus Line 40) by the number of days late; then multiply that figure by the daily interest rate factor (see "Late Returns" under General Information) and enter.

**Line 43: Calculate:** Line 39 minus Line 40 plus Line 41 plus Line 42.

## You must sign and date your DR-182

### Schedule Instructions

We charge an incomplete return penalty if you fail to attach a schedule for which there is a corresponding line entry on your return. File a separate schedule for each type of fuel product received or disbursed. You may photocopy any of the schedules to provide all the required information.

**Note: Do not enter information in shaded areas.**

If you report:

- less than 0.50 gallons, round down to the nearest whole gallon.
- 0.50 gallons or more, round up to the nearest whole gallon.

### Schedules of Receipts (Pages 5 and 6)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following receipt schedule types with the appropriate product type.

**1A. Gallons Received – Florida Tax Paid**

**2A. Gallons Received – Tax Unpaid**

#### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the air carrier shown on the front of the tax return.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (Blending of Fuel)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer (Exchanges)

**Column (4): Point Of Origin/Destination** – Select and enter one of the following to report the point of origin and the point of destination.

**Option 1.** When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

**Option 2.** When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

**Option 3.** When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

**Columns (5) and (6): Acquired From/Seller's Name/FEIN** – Enter the name and FEIN of the company from which the product was acquired.

**Column (7): Date Received** – Enter the date you received the product.

**Column (8): Document Number**

- Enter the identifying number from the manifest issued at the terminal if the product is removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.

**Column (9): Net Gallons**

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to Page 3, Line 2 or 3. Report tax paid gallons reported on Schedule 1A on Line 2. Report tax unpaid gallons reported on Schedule 2A on Line 3. In addition, report receipts of **Product Type 125** (aviation gasoline) under Column A and receipts of **Product Type 130** (jet fuel) under Column B.

**Columns (10) and (11):** Not required for Florida reporting purposes.

**Instructions for Completing the Aviation Gasoline Worksheet**

If you are an air carrier who uses aviation gasoline in on-road motor vehicles, use the Aviation Gasoline Worksheet to calculate the appropriate county local option gas tax due. Enter the total gallons in Column A of the worksheet based on the county(s) where the fuel is converted from aircraft to on-road use.

Column B of the worksheet provides the portion of the total county local option tax entitled to a collection allowance. Multiply Column A gallons by the Column B tax rate and enter the result in Column C for the appropriate county. Column D provides the portion of the county local option tax not entitled to a collection allowance. Multiply Column A gallons by the Column D rate and enter the result in Column E for the appropriate county. Total all individual Column C entries and carry the total to the bottom of the worksheet and to Line 29, Column A, Page 3 of the tax return. Total all individual Column E entries and carry the total to the bottom of the worksheet and to Line 31, Column A, Page 3 of the tax return.

**Contact Us**

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative,** call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).



Mail To:  
Florida Department of Revenue  
5050 W. Tennessee Street  
Tallahassee, Florida 32399-0165

# Pollutants Tax Return

For Calendar Year:

DR-904  
R. XX/XX  
Rule 12B-5.150, F.A.C.  
Effective XX/XX  
Page 1 of 6

Name  
Address  
City/St/ZIP

Return Due By

Late After

## Complete Reverse Side of Return First

34. Total tax due: (Enter the results of adding Columns 1, 2, 3, and 4, on Page 3, Line 33) .....

35. Credit memos issued by the Department of Revenue: .....

### Total Due With Return Calculation

36. Total tax due: .....

37. Penalty: .....

38. Interest: .....

39. Total due with return: .....

Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.

Signature of Officer/Owner

Title

Date

Name of Preparer (Print)

Signature of Preparer

Telephone Number

FEIN

Date

Mail To:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0165

FEIN

Enter Business Name:

Name  
Address  
City/St/ZIP

## DO NOT DETACH

### Pollutants Tax Return Coupon

For Calendar Year:

Complete and Mail with your Return/Payment.

Please write your Federal Employer Identification Number (FEIN)  
on your check.

Be sure to Sign Your Check. Make your check payable to:  
Florida Department of Revenue

DR-904  
R. XX/XX

Amount Due From Line 39  
If Credit Due Enter 0

US Dollars

Cents

For Collection  
Period Ending

MMDDYY

DR-904

Do Not Write in the Space Below



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DRAFT



## Schedules A through E

DR-904  
R. XX/XX  
Page 3 of 6

1. Gallons sold/removed from storage: .....  
2. Tax-paid gallons and gallons not subject to tax: .....  
3. Export allowance: .....  
4. Net taxable gallons: .....  
5. Rate per gallon: .....  
6. **Tax due:** .....

	(1) Coastal Protection	(2) Water Quality	(3) Inland Protection	(4) Water Quality on Perchloroethylene
<b>Schedule A - Solvents</b>				
1.				
2.				
3.				
4.				
5.		0.059		5.00
6.				

7. Gallons sold/removed from storage: .....  
8. Tax-paid gallons and gallons not subject to tax: .....  
9. Export allowance: .....  
10. Net taxable gallons: .....  
11. Rate per gallon: .....  
12. **Tax due:** .....

<b>Schedule B - Motor Oil &amp; Other Lubricants</b>				
7.				
8.				
9.				
10.				
11.		0.025		
12.				

13. Barrels sold/removed from storage: .....  
14. Tax-paid barrels and barrels not subject to tax: .....  
15. Export allowance: .....  
16. Net taxable barrels: .....  
17. Rate per barrel: .....  
18. **Tax due:** .....

<b>Schedule C - Ammonia</b>				
13.				
14.				
15.				
16.				
17.	0.02	0.02		
18.				

19. Barrels sold/removed from storage: .....  
20. Barrels not subject to tax: .....  
21. Export allowance: .....  
22. Net taxable barrels: .....  
23. Rate per barrel: .....  
24. **Tax due:** .....

<b>Schedule D - Gasoline and Gasohol</b>				
19.				
20.				
21.				
22.				
23.	0.02	0.05	0.80	
24.				

25. Barrels sold/removed from storage: .....  
26. Tax-paid barrels and barrels not subject to tax: .....  
27. Export allowance (see Important Notice, Page 1): .....  
28. Net taxable barrels: .....  
29. Rate per barrel: .....  
30. **Tax due:** .....

<b>Schedule E- Diesel and Other Pollutants</b>				
25.				
26.				
27.				
28.				
29.	0.02	0.05	0.80	
30.				

31. Credits: (see instructions) .....  
32. Credit for tax-paid petroleum products transferred to a registered IRS terminal (see instructions). .....  
33. **Total tax due:** Calculate total tax due by subtracting your credits (Line 31 plus Line 32) from the tax due (sum of Lines 6, 12, 18, 24, and 30). ....

	(1) Coastal Protection	(2) Water Quality	(3) Inland Protection	(4) Water Quality on Perchloroethylene
31.				
32.				
33.				

**General Information**

**Florida's Pollutants Tax:** Pollutants tax is imposed on each barrel or unit of pollutant when first sold, produced in, or imported into Florida. The term "first sale" does not include:

- Exchanges or loans, gallon-for-gallon of petroleum products between licensed terminal suppliers before the petroleum product is sold or removed through the loading rack or
- Transfers between terminal warehouse facilities owned by the same taxpayer.

Tax is due on petroleum products first imported into this state by a licensed terminal and on such petroleum products in a terminal facility when the product is first removed through the loading rack. Tax must be paid by the licensed terminal supplier who owned the petroleum products just prior to removal of the products through the loading rack from storage.

**Tax on Perchloroethylene** (tetrachloroethylene): Each gallon of perchloroethylene sold to or imported into Florida by a dry-cleaning business is taxed twice for the Water Quality Assurance Trust Fund. Perchloroethylene sold to or imported into Florida by a dry-cleaning business is taxed at 5.9¢ per gallon for water quality tax as a solvent pursuant to section (s.) 206.9935, Florida Statutes (F.S.), and \$5.00 per gallon for water quality tax as a dry cleaning solvent pursuant to s. 376.75, F.S. Both taxes are due from licensees when the pollutant is first sold or removed from storage.

**Who Must File a Pollutants Tax Return?** Terminal suppliers, importers, and wholesalers licensed by the Florida Department of Revenue in accordance with Chapter 206, F.S., must file a pollutants tax return. In addition, anyone who imports or manufactures taxable pollutants, other than petroleum products, must register with the Department and file a pollutants tax return.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Your return is late if it is delivered or postmarked after the 20th day of the month following the collection period. If the 20th is a Saturday, Sunday, or state or federal holiday, your return must be postmarked or delivered to the Department by the next business day, even if no tax is due.

**Electronic Payment of Tax:** You may voluntarily file and pay taxes electronically. However, if you paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 - June 30), you are required to file and pay tax electronically. You may use the Department's free and secure website to file and pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep the confirmation number in your records. For a list of electronic payment deadlines, visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

**Late Returns:** If your payment or return is late, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates are updated semiannually on January 1 and July 1 of each year and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Tax Rates:** The applicable tax rates are entered by the Department. The rate for the Tax on Coastal Protection, the Tax on Water Quality, and the Tax on Inland Protection are provided in s. 206.9935, F.S. The rate for the Tax on Water Quality on Perchloroethylene is provided in s. 376.75, F.S. These tax rates are also posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Filing Frequency:** Upon receiving a written request from the licensee, we will authorize:

- A quarterly return and payment when the tax paid for the preceding quarter did not exceed \$100.
- A semiannual return and payment when the tax paid for the preceding six months did not exceed \$200.
- An annual return and payment when the tax paid for the preceding 12 months did not exceed \$400.

**Definitions**

**"Pollutants"** includes any petroleum product as defined below, as well as pesticides, ammonia, chlorine, and solvents. The definition does not include liquefied petroleum gas, medicinal oils, and waxes. Products intended for application to the human body, for use in human personal hygiene, or for human ingestion are not pollutants, regardless of their contents.

**"Petroleum Product"** means any refined liquid commodity made, or partially made from oil or gas, or blends or mixtures of oil with one or more liquid products or by-products derived from oil or gas, or blends or mixtures of two or more liquid products or by-products derived from oil or gas. "Petroleum Product" also includes, but is not limited to motor gasoline, gasohol, aviation gasoline, naphtha-type jet fuel, kerosene-type jet fuel, kerosene, distillate fuel oil, residual fuel oil, naphtha of less than 400 Fahrenheit for petroleum feed, special naphthas, motor oil, lubricants, road oil, still gas, unfinished oils, motor gas blending components, including ethanol when used for such purposes, and aviation gas blending components.

**"Solvents"** means the following organic compounds in liquid form:

- acetamide
- acetone
- acetonitrile
- acetophenone
- amyl acetates (all)
- aniline
- benzene
- butyl acetates (all)
- butyl alcohols (all)
- butyl benzyl phthalate
- carbon disulfide
- carbon tetrachloride
- chlorobenzene
- chloroform
- cumene
- cyclohexane
- cyclohexanone
- dibutyl phthalate
- dichlorobenzenes (all)
- dichlorodifluoromethane
- diethyl phthalate
- dimethyl phthalate
- dioctyl phthalate (di2-ethyl hexyl phthalate)
- n-dioctyl phthalate
- 1,4-dioxane
- ethanol
- ethyl acetate
- ethyl benzene
- ethylene dichloride
- 2-ethoxy ethanol (ethylene glycol ethyl ether)
- ethylene glycol
- furfural
- formaldehyde
- n-hexane
- isophorone
- isopropyl alcohol
- methanol
- 2-methoxy ethanol (ethylene glycol methyl ether)
- methyl tert-butyl ether
- methylene chloride (dichloromethane)
- methyl ethyl ketone
- methyl isobutyl ketone
- mineral spirits
- 140-F naphtha
- naphthalene
- nitrobenzene
- 2-nitropropane
- pentachlorobenzene
- phenol
- perchloroethylene (tetrachloroethylene)
- stoddard solvent
- tetrahydrofuran
- toluene
- 1,1,1-trichloroethane
- trichloroethylene
- 1,1,2-trichloro-1,2,2-trifluor-ethane
- xylenes (all)

**Ethanol Blends:** Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol that has been blended with not less than 1.97% gasoline pursuant to the Federal Bureau of Alcohol, Tobacco and Firearms, Department of the Treasury, to render the product unsuitable for human consumption. Report fuel grade ethanol on Page 3, Schedule D, Line 19 of the tax return.

**Biodiesel Blends:** Biodiesel blended with petroleum diesel is a taxable product and must be reported on Page 3, Schedule E of the tax return.

**Note** - Do not report petroleum diesel, included in the blend, on Page 3, Schedule E if pollutants taxes were previously paid.

#### Deductions or Exemptions

##### Coastal Protection:

Crude oil produced at a well site subject to regulation under s. 377.22, F.S., and exported from that site by the producer exclusively by pipeline, truck, or rail to a destination outside the jurisdiction of this state without intermediate storage or stoppage; solvents; motor oil; lubricants; and lead-acid batteries are exempt from the tax for coastal protection.

##### Water Quality:

- Pollutants exported from the manufacturing plant, first storage tank system, or first warehouse at which they are stored in Florida by a licensed importer or producer are exempt from the tax for water quality.
- Solvents consumed in the manufacture or production of a material which is not itself a pollutant are exempt from the tax for water quality.
- Petroleum products bunkered into marine vessels engaged in interstate or foreign commerce by a person licensed under Chapter 206, F.S., who first imported those products, are exempt from the tax for water quality.
- Perchloroethylene is exempt from the \$5.00 per gallon tax for water quality unless sold to a business engaged in the dry-cleaning industry. Perchloroethylene is also exempt if exported or acquired for purposes other than for use in a dry-cleaning facility.

##### Inland Protection:

American Society for Testing and Materials (ASTM) grade no. 5 and no. 6 residual oils; asphalt oil; petrochemical feed stocks; pesticides; ammonia and chlorine; solvents; motor oil; and lubricants are exempt from the tax for inland protection. In addition, petroleum products bunkered into marine vessels engaged in interstate or foreign commerce by a licensed terminal supplier, importer, wholesaler, or producer, who first imported these products, are exempt from the tax for inland protection.

**Biodiesel (B100):** Biodiesel is defined as any product made from nonpetroleum-based oils or fats which is suitable for use in diesel-powered engines and has not been blended with petroleum diesel. Biodiesel is not liable for pollutants tax.

#### Credits and Refunds (Line 31 on Page 3)

You may take credits or request refunds for the following:

Tax for inland protection and water quality:

- Tax-paid petroleum products when exported.
- Tax-paid petroleum products when bunkered into marine vessels engaged in interstate and foreign commerce.

Tax for water quality:

- Tax-paid pollutants when exported.
- Tax-paid solvents that are consumed in the manufacture or production of a product which is not a pollutant.
- Tax-paid solvents which are consumed, blended, or mixed to produce a pollutant subject to tax.
- The \$5.00 per gallon tax paid on perchloroethylene when exported.

**Note** - The credit shall not exceed tax due. In lieu of a credit, you may request a refund of the applicable pollutant taxes using a Florida Department of Revenue *Application for Pollutants Tax Refund* (Form DR-309660). Do not report credits generated from tax-paid petroleum products transferred to a registered IRS terminal on Line 31 (instead, use Line 32 on Page 3).

#### Certification of Tax-paid Product:

Any person subject to the pollutants tax or any person who uses tax-paid pollutants, other than a retail dealer, must:

- Separately state the tax-paid on any charge ticket, sales slip, invoice, or
- Certify on the document that the required tax has been paid. Show the rate on the appropriate document as tax paid per barrel/applicable unit.

#### Credit for Tax-paid Petroleum Products Transferred to a Registered IRS Terminal (Line 32 on Page 3)

You may take a credit if you:

- are a licensed terminal supplier in the state of Florida,
- purchased tax-paid gasoline, gasohol, or fuel grade ethanol from a licensed wholesaler/importer who imported the product by truck or rail,
- transferred the product to a licensed IRS terminal, and
- reported the gasoline or gasohol as tax-paid on schedule 1A of your terminal supplier return.

If you qualify, calculate the credit as follows:

(Total gallons of gasoline or ethanol reported on Schedule 1A of your terminal supplier return, divided by 42, multiplied by 0.02 for coastal protection, 0.05 for water quality, and 0.80 for inland protection).

The credit amounts must be separately stated in the appropriate column by tax type (i.e., coastal protection, water quality, and inland protection). The credit amounts should never exceed the total pollutant taxes paid on gasoline or gasohol for a collection period. This credit will allow you to maintain tax unpaid product in the bulk transfer system.

#### Credit Memos Issued by the Department of Revenue (Line 35 on Page 1)

The Department will issue a credit memo in all cases where tax due has inadvertently been overpaid. You may request a refund of the credit by submitting an *Application for Refund* (DR-26) to the Department. The application may be downloaded at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the Fuel and Pollutants Taxes section.

#### Instructions for Schedules (on Page 3)

**Schedule A - Use Schedule A to report tax on solvents and perchloroethylene (as defined in the general instructions above). Solvents are subject to the tax for water quality. Perchloroethylene is subject to the taxes for water quality at 5.9 cents per gallon as a solvent and \$5.00 per gallon when used as a dry-cleaning solvent.**

- Line 1. Enter all tax-paid and unpaid gallons of solvents sold or removed from storage during the collection period.
- Line 2. Add the gallons on which tax has been paid during the month to the gallons on which the tax is not imposed and enter the result on Line 2.
- Line 3. Enter the gallons exported during the month and the gallons consumed in production.
- Line 4. Subtract the sum of Lines 2 and 3 from Line 1. **NOTE:** Enter the number of tax unpaid **gallons** subject to tax.
- Line 5. Rate per gallon.
- Line 6. Tax due (Line 4 times Line 5).

**Schedule B-Use Schedule B to report tax on motor oil and other lubricants. Motor oil and other lubricants are subject to the tax for water quality.**

- Line 7. Enter all tax-paid and unpaid gallons of motor oil and other lubricants sold or removed from storage during the collection period.
- Line 8. Add the gallons on which tax has been paid during the month to the gallons on which the tax is not imposed and enter the result on Line 8.
- Line 9. Enter the gallons that have been exported during the month.
- Line 10. Subtract the sum of Lines 8 and 9 from Line 7. **NOTE:** Enter the number of tax unpaid **gallons** subject to tax.

**DR-904 Pollutants Tax Return**

Instructions Continued

**DR-904****R. XX/XX****Page 6 of 6**

Line 11. Rate per gallon.

Line 12. Tax due (Line 10 times Line 11).

**Schedule C- Use Schedule C to report tax on ammonia. Ammonia is subject to the taxes for coastal protection and water quality.**

Line 13. Enter all tax-paid and unpaid barrels of ammonia sold or removed from storage during the collection period.

Line 14. Add the barrels on which tax has been paid during the month to the barrels on which the tax is not imposed and enter the result on Line 14.

Line 15. Enter the barrels that have been exported during the month.

Line 16. Subtract the sum of Lines 14 and 15 from Line 13. **NOTE:** Enter the number of tax unpaid **barrels** subject to tax.

Line 17. Rate per barrel.

Line 18. Tax due (Line 16 times Line 17).

**Schedule D - Use Schedule D to report tax on gasoline and gasohol. Gasoline and gasohol are subject to the taxes for coastal protection, water quality, and inland protection.**

Line 19. Enter all barrels of tax paid and unpaid gasoline and gasohol sold or removed from storage during the collection period.

Line 20. Add the barrels on which tax has been paid during the month to the barrels on which the tax is not imposed and enter the result on Line 20.

Line 21. Enter the barrels that have been exported during the month.

Line 22. Subtract the sum of Lines 20 and 21 from Line 19. **NOTE:** Enter the number of tax unpaid **barrels** subject to tax.

Line 23. Rate per barrel.

Line 24. Tax due (Line 22 times Line 23).

**Schedule E -Use Schedule E to report tax on all diesel and other pollutants. (See "Deductions or Exemptions" for an explanation.)**

Line 25. Enter all tax-paid and unpaid barrels of pollutants sold or removed from storage during the collection period.

Line 26. Add the barrels on which tax has been paid during the month to the barrels on which the tax is not imposed and enter the result on Line 26.

Line 27. Enter the barrels that have been exported during the month.

Line 28. Subtract the sum of Lines 26 and 27 from Line 25. **NOTE:** Enter the number of tax unpaid **barrels** subject to tax.

Line 29. Rate per barrel.

Line 30. Tax due (Line 28 times Line 29).

Line 31. Enter value (See "**Credits and Refunds**").Line 32. Enter Value (See "**Credit for tax-paid petroleum products transferred to a registered IRS terminal**").

Line 33. Subtract the sum of Line 6 plus Line 12 plus Line 18 plus Line 24 plus Line 30 from Lines 31 and 32 under each column and enter the results.

Line 34. Enter the results of adding Columns 1, 2, 3, and 4, on Page 3, Line 33.

Line 35. Enter value (See "**Credit Memos Issued by the Department of Revenue**").

Line 36. Subtract Line 35 from Line 34 and enter the result.

**Penalty and Interest (See Page 1 of return)**Line 37. **Penalty:** If your return or payment is late, enter 10% of the tax due (Line 34 minus Line 35) for each month or fraction of the month that your return or payment is late. Penalty must not exceed 50% of the tax due. The minimum penalty, even for a zero "0" return, is \$10.00.Line 38. **Interest:** If your payment is late, add interest to the total tax due (Line 34 minus Line 35). To calculate interest, multiply the total tax due (Line 34 minus Line 35) by the number of days late; then multiply that figure by the daily interest rate factor (see "Late Returns" under General Information) and enter.

Line 39. Enter the sum of Lines 36, 37, and 38.

**You must sign and date your DR-904.****Contact Us**Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.**Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules.

Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).**References**The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-26

Application for Refund

Rule 12-26.008, F.A.C.

Form DR-309660

Application for Pollutants Tax Refund

Rule 12B-5.150, F.A.C.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-6, FLORIDA ADMINISTRATIVE CODE  
GROSS RECEIPTS TAX  
AMENDING RULE 12B-6.005

SUMMARY OF PROPOSED RULE

Beginning January 1, 2023, the proposed amendments to Rule 12B-6.005, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-133 (Gross Receipts Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax by electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12B-6.005, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received

by the Department.

### SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-6.005, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

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(b) (7)(C), (b) (7)(D)

[REDACTED]

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## DEPARTMENT OF REVENUE

### Miscellaneous Tax

RULE NO.:      RULE TITLE:

12B-6.005 Payment of Tax; Reports; Public Use Forms  
PURPOSE AND EFFECT: Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change.

**SUMMARY:** Beginning January 1, 2023, the proposed amendments to Rule 12B-6.005, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-133 (Gross Receipts Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax by electronic means.

# SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS., section 2, Ch. 2022-151 LOF F.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

## THE FULL TEXT OF THE PROPOSED RULE IS:

### 12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) No change

(b) Form DR-133, Gross Receipts Tax Return (January 2023 ~~2017~~, hereby incorporated by reference, effective 01/23 01/16)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-

~~07761~~), is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department's website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop #3-2000, 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).

(c) through (e) No change

(2) No change

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS., section 2, Ch. 2022-151 LOF, History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15, 1-11-16, 1-10-17, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

[REDACTED]



# Gross Receipts Tax Return

DR-133  
R. XX/XX  
Rule 12B-6.005, F.A.C.  
Effective XX/XX  
Page 1 of 4

Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Name and address if not preprinted:

Certificate #:  
Business Partner #:  
Contract Object #:  
FEIN:  
Reporting Period:

Location Address:

Return due date:

**A return must be filed even if no tax is due or electronic payment sent.**

Read pages 3 and 4 before completing this form.

**What is the gross receipts tax for utility services?** The tax is imposed on gross receipts from the sale, delivery, or transportation of natural gas, manufactured gas, or electricity to a retail consumer in Florida.

## Line-by-Line Instructions

### Column A - Taxable Gross Receipts or Costs

**Line 1. Electric Receipts.** Enter the total due on **taxable** electric utility service receipts.

**Line 2. Use Tax/Cogeneration or Small Power Producers.** Enter the total amount of costs subject to tax. **See Page 3.** A use tax component of gross receipts tax may impact persons who cannot prove payment of tax.

**Line 3. Gas Receipts.** Enter the total due on **taxable** gas receipts. **See Page 4.** Use the appropriate fiscal year index price for each class of customer (residential, commercial, or industrial).

### Column B - Tax Rate

**Lines 1-3.** The current tax rate is printed on the return.

### Column C - Tax Due

**Lines 1-3.** Multiply the amount in Column A (Taxable Gross Receipts or Costs) by the tax rate in Column B.

**Line 4.** Column C Total. Enter the total of Lines 1, 2, and 3.

**Line 5a. DOR Credit Memo.** Enter the amount of credit memo issued by DOR and attach a copy of the original memo.

**Line 5b. Other Credits.** Enter the amount of allowable credits, such as gross receipts taxes paid to a service provider for taxable services that are resold by you.

**Line 5. Total Credits.** Enter the total of Lines 5a and 5b.

**Line 6. Amount of Tax Due.** Subtract Line 5 from Line 4. Enter total amount of tax due. If your return is late, complete Lines 7 and 8. If timely, skip to Line 9.

**Line 7. Penalty Amount Due.** Tax returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your tax return must be

(continued on page 2)

**\*\*Complete both sides of coupon. Detach coupon and return with payment.\*\***

Florida Department of Revenue

Gross Receipts Tax Return

HD/PM Date: / /

DR-133 R. XX/XX

Column A Taxable Gross Receipts or Costs		Column B Tax Rate 2.5%	Column C Tax Due (AxB)
1. Electric Receipts		X .025	
2. Use Tax/Cogeneration or Small Power Producers (See Page 3)		X .025	
3. Gas Receipts (See Page 4)		X .025	
4. Column C Total			
5a. DOR Credit Memo	5b. Other Credits	5. Total Credits	
6. Amount of Tax Due (Line 4 minus Line 5)			
7. Penalty Amount Due (See instructions for rates)			
8. Interest Amount Due (See instructions for rates)			
9. Total Due with Return (Add Lines 6, 7, and 8)			

Name  
Address  
City/St/ZIP

Due:

Late After:

☐ Check here if payment was made electronically.

DR-133

postmarked or hand-delivered to the Department on the first business day following the 20th. The penalty for a **late-filed** return or late payment is 10% for each month (or fraction of a month) the tax is late, not to exceed 50% of the tax due. Multiply the amount on Line 6 by the appropriate penalty rate. The minimum penalty is \$10, even if no tax is due.

**Line 8. Interest Amount Due.** Interest is due on late payments from the date tax is due until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section (s.) 213.235, Florida Statutes (F.S.). Interest rates are available at **floridarevenue.com/taxes/rates**. Multiply the tax due on Line 6 by the daily interest rate, then by the number of days late.

**Line 9. Total Due with Return.** Add the amounts on Lines 6, 7, and 8 and enter the total. Remit this amount with your return. Make your check payable to the Florida Department of Revenue. Check the box if you have electronically transmitted your payment.

**Sign and date the return.** The return must be signed by a person who is authorized to sign on behalf of the provider.

**Mail your return and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

**Electronic Payment of Tax:** You may voluntarily file and pay taxes electronically. However, if you paid \$5,000 or more in gross receipts tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically file and pay taxes in the next calendar year. Visit **floridarevenue.com/taxes/filepay** for information on filing and paying electronically.

When you **electronically pay, or electronically file and pay at the same time**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep the confirmation number in your records. For a list of electronic payment deadlines, visit **floridarevenue.com/forms** and select the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

**Change of Information:** Information changes may be completed at **floridarevenue.com/taxes/updateaccount**.

**Change of Information - Gross Receipts Tax**

- ☐ The legal entity changed on \_\_\_\_/\_\_\_\_/\_\_\_\_. **If you change your legal entity and are continuing to do business in Florida, you must register online or complete and mail a new Florida Business Tax Application (Form DR-1).**
- ☐ The business was closed permanently on \_\_\_\_/\_\_\_\_/\_\_\_\_. (The Department will cancel your gross receipts tax certificate number as of this date.)
- ☐ Are you a corporation/partnership required to file corporate income tax returns? ☐ Yes ☐ No
- ☐ The business address has changed.  
New Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_
- ☐ The business was sold on \_\_\_\_/\_\_\_\_/\_\_\_\_. The new owner information is:  
Name of New Owner: \_\_\_\_\_ Telephone Number of New Owner: (\_\_\_\_) \_\_\_\_\_  
Mailing Address of New Owner: \_\_\_\_\_  
City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Gross Receipts Tax  
Certificate Number**

□□ - □□□□□□□□□□ - □

**FEIN** □□ - □□□□□□□□

**Business Partner Number**

▶ Signature of Taxpayer (Required): \_\_\_\_\_ Date: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_

**\*\*Detach coupon and return with payment\*\***

**HAS YOUR ADDRESS OR BUSINESS INFORMATION CHANGED?**

- ☒ Check here and complete the change of information form above.

**CHANGE OF OWNERSHIP?**

- ☐ If you sell your business or ownership changes, check here and complete the change of information form above. You will also need to file a final return.

**FINAL RETURN?**

- ☐ Check here if you are discontinuing your business and this is your final return.  
Closing date: \_\_\_\_/\_\_\_\_/\_\_\_\_.

Under penalties of perjury, I declare that I have examined this tax return and the facts stated in it are true.

Authorized Signature \_\_\_\_\_ Type or print name \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_ Telephone \_\_\_\_\_

## Who must file a return?

**Distribution Company.** Each distribution company that receives payment for the sale or transportation of natural or manufactured gas or electricity to a retail consumer in Florida must report and remit the gross receipts tax from utility services.

“Distribution company” means any person owning or operating local electric, or natural or manufactured gas utility distribution facilities within Florida for the transmission, delivery, and sale of electricity or natural or manufactured gas. The term does not include natural gas transmission companies that are subject to the jurisdiction of the Federal Energy Regulatory Commission.

**Use Tax.** Any person who imports into this state electricity, natural gas, or manufactured gas, or severs natural gas for his or her own use as a substitute for purchasing utility, transportation, or delivery services taxable under Chapter 203, F.S., who cannot prove payment of tax, must register and report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

**Cogeneration or Small Power Producers** are required to report and remit gross receipts tax. Tax is applied to the “cost price” of electricity as provided in s. 212.02(4), F.S.

Electricity produced by cogeneration or by small power producers is electricity that is:

- Transmitted and distributed by a public utility between two locations of a customer of a utility according to s. 366.051, F.S.
- Produced for the producers’ own use as a substitute for electrical energy produced by an electric utility.

## What is exempt?

A complete list of tax-exempt transactions is provided in Chapter 203, F.S. Examples of exemptions include:

- A sale, transportation, or delivery of natural or manufactured gas or electricity for resale when documented in compliance with Department rules.
- Wholesale sales of electric transmission service.
- The use of natural gas in the production of oil or gas, or use of natural or manufactured gas by a person transporting natural or manufactured gas, when used and consumed in providing such services.
- The sale or transportation to, or use of, natural or manufactured gas by a person eligible for an exemption under s. 212.08(7)(f)2., F.S.
- A sale, transportation, or delivery of natural or manufactured gas for use as a fuel in the generation of electricity.

## Taxable Gross Receipts or Costs (use for completing Column A, Line 2)

**Use tax/cogeneration or small power producers** should enter in Column A, Line 2, the total taxable cost price of electricity or natural gas or manufactured gas, and follow the line-by-line instructions.

“Cost price” is defined in s. 212.02(4), F.S., as the actual cost of articles of tangible personal property without any deductions for the cost of materials used, labor or service costs, transportation charges, or expenses.

Go to [floridarevenue.com/taxes/taxesfees](http://floridarevenue.com/taxes/taxesfees), select “Gross Receipts Tax on Utility Services,” and then select the link for “Index Prices” for current index prices used to calculate gross receipts.

## Index Price Calculations

### Taxable Gross Receipts for Gas Receipts (use for completing Column A, Line 3)

**Distribution Company:** The tax levied on a distribution company's gross receipts from the sale or transportation of natural gas or manufactured gas is determined by dividing the number of cubic feet delivered by 1,000 and multiplying the resulting number by the appropriate index price (residential, commercial, or industrial).

**Index Price:** The Florida price per 1,000 cubic feet for retail consumers in the previous calendar year as published in the United States Energy Information Administration Natural Gas Monthly and announced by the Department of Revenue on June 1 of each year. The price will be effective for the 12-month period beginning July 1 of that year.

### Index Price Calculations for Column A, Line 3 – Gas Receipts:

1. Total number of cubic feet delivered to **residential customers** divided by 1,000, then multiplied by current index price.
2. Total number of cubic feet delivered to **commercial customers** divided by 1,000, then multiplied by current index price.
3. Total number of cubic feet delivered to **industrial customers** divided by 1,000, then multiplied by current index price.

**Add the totals for all classes of customers and enter the result in Column A, Line 3. Follow the line-by-line instructions to complete the return.**

**Example: A distribution company sells 3 million cubic feet of natural/manufactured gas to each customer class:**

1. Residential customers: (3,000,000 divided by 1,000) multiplied by current index price (\$22.00)\* = \$66,000
2. Commercial customers: (3,000,000 divided by 1,000) multiplied by current index price (\$13.81)\* = \$41,430
3. Industrial customers: (3,000,000 divided by 1,000) multiplied by current index price (\$11.77)\* = \$35,310
4. Add the results from 1 through 3 (\$66,000 + \$41,430 + \$35,310 = \$142,740). Enter the total in Column A, Line 3.

\* Index price not actual; for illustration only.

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

### Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE  
SEVERANCE TAXES, FEES, AND SURCHARGES  
AMENDING RULES 12B-7.008, 12B-7.026, and 12B-7.031

SUMMARY OF PROPOSED RULES

Beginning January 1, 2023, the proposed amendments to Rules 12B-7.008, 12B-7.026, and 12B-7.031, F.A.C., incorporate the reduced electronic payment threshold of \$5,000 requiring the electronic payment of taxes, fees, and surcharges. Forms DR-144 (Gas and Sulfur Production Quarterly Tax Return); DR-144ES (Declaration of Estimated Gas and Sulfur Production Tax); DR-145 (Oil Production Monthly Tax Return); DR-145X (Oil Production Monthly Amended Return); DR-142 (Solid Mineral Severance Tax Return); DR-142ES (Declaration/Installment Payment of Estimated Solid Mineral Severance Tax); and DR-146 (Miami-Dade County Lake Belt Mitigation Fees Return) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to pay the taxes, fees, and surcharges by electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rules 12B-7.008, 12B-7.026, and 12B-7.031, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-7.008, 12B-7.026, and 12B-7.031, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

[REDACTED]

[REDACTED]

**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE NOS.:	RULE TITLES:
12B-7.008	Public Use Forms
12B-7.026	Public Use Forms
12B-7.031	Public Use Forms

PURPOSE AND EFFECT: : Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F.,

reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change.

**SUMMARY:** Beginning January 1, 2023, the proposed amendments to Rules 12B-7.008, 12B-7.026, and 12B-7.031, F.A.C., incorporate the reduced electronic payment threshold of \$5,000 requiring the electronic payment of taxes, fees, and surcharges. Forms DR-144 (Gas and Sulfur Production Quarterly Tax Return); DR-144ES (Declaration of Estimated Gas and Sulfur Production Tax); DR-145 (Oil Production Monthly Tax Return); DR-145X (Oil Production Monthly Amended Return); DR-142 (Solid Mineral Severance Tax Return); DR-142ES (Declaration/Installment Payment of Estimated Solid Mineral Severance Tax); and DR-146 (Miami-Dade County Lake Belt Mitigation Fees Return) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to pay the taxes, fees, and surcharges by electronic means.

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

**RULEMAKING AUTHORITY:** 211.075(2), (3), 211.33(1), (6), 213.06(1), 373.41492(4)(b), 402.62(7)(b), 1002.395(12)(b), (13), 1003.485(5)(b) FS.

**LAW IMPLEMENTED:** 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.255, 213.37, 213.755(1), 215.26, 373.41492, 402.62(5), 1002.395(5), 1003.485(3) FS., section 2, Ch. 2022-151 LOF F.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

**DATE AND TIME:** September 21, 2022, at 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

**THE FULL TEXT OF THE PROPOSED RULE IS:**

#### 12B-7.008 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44244)	<u>01/23</u> <u>01/22</u>
(3) DR-144 ES	Declaration of Estimated Gas and Sulfur Production Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44245)	<u>01/23</u> <u>01/22</u>
(4) DR-145	Oil Production Monthly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44246)	<u>01/23</u> <u>01/22</u>
(5) DR-145 X	Oil Production Monthly Amended Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44247)	<u>01/23</u> <u>01/22</u>

**PROPOSED EFFECTIVE DATE:** January 1, 2023

Rulemaking Authority 211.075(2), (3), 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.62(5), 1002.395(5), 1003.485(3) FS., section 2, Ch. 2022-151 LOF. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, 5-23-22, XX-XX-XX.

### 12B-7.026 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-142	Solid Mineral Severance Tax Return (R. <u>01/23 04/13</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____02543">http://www.flrules.org/Gateway/reference.asp?No=Ref-____02543</a> )	<u>01/23</u> <u>05/13</u>
(3) DR-142 ES	Declaration/Installment Payment of Estimated Solid Mineral Severance Tax (R. <u>01/23 04/13</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____02543">http://www.flrules.org/Gateway/reference.asp?No=Ref-____02543</a> )	<u>01/23</u> <u>05/13</u>

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 211.33(1), (6), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(2), 211.0251, 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 213.255, 213.755(1), 215.26, 1002.395 FS., section 2, Ch. 2022-151 LOF. History—New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, XX-XX-XX.

### 12B-7.031 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation Fees Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____40181">http://www.flrules.org/Gateway/reference.asp?No=Ref-____40181</a> )	<u>01/23</u> <u>01/19</u>

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS., section 2, Ch. 2022-151 LOF. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, 7-19-18, 1-8-19, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022



Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee Florida 32399-0150

# Gas and Sulfur Production Quarterly Tax Return

DR-144  
R. XX/XX

For Year:

☐ Check here if amending your return

Rule 12B-7.008, F.A.C.  
Effective XX/XX  
Page 1 of 6

**DOR USE ONLY**  
POSTMARK OR HAND-DELIVERY DATE

Use black ink. Example A - Handwritten Example B - Typed

0123456789 0123456789

Name  
Address  
City/St/ZIP

Certificate # :  
FEIN :  
Quarter Ending :  
Return Due By :  
Late After:

## Complete Return Schedules First - Tax is Due with Return Calculation

	US DOLLARS	CENTS
11. Gross Tax Due: (from Lines 6 and 10) .....	\$	
12. Payments and Other Credits (see instructions on page 6):		
12a. Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations (may not exceed 50% of Line 6) .....	\$	
12b. Credit for Contributions to Eligible Charitable Organizations (may not exceed 50% of Line 6, less the amount on Line 12a.) .....	\$	
12c. Credit for Contributions to the New Worlds Reading Initiative (may not exceed 50% of Line 6, less the amount on Lines 12a. and 12b.) .....	\$	
12d. Estimated Tax Payments .....	\$	
12e. Other Credits (see instructions) .....	\$	
13. Total Tax Due: .....	\$	
14. Penalty: .....	\$	
15. Interest: .....	\$	
16. Total Due with Return: .....	\$	
17. Credit: .....	\$	
18. Refund: .....	\$	

Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true.

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer	Phone number	Date

Do Not Detach Coupon

## Gas and Sulfur Production Quarterly Tax Return

DR-144  
R. XX/XX

Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Return is due on or before the 25<sup>th</sup> of the second month following the end of the quarter.

Quarter Ending M M D D Y Y

Check here if you transmitted funds electronically. ☐  
Enter name and address, if not preprinted:

Name  
Address  
City/St  
ZIP

	US DOLLARS	CENTS
Total amount due from Line 16		
Total credit from Line 17		
Total refund from Line 18		
FEIN Enter FEIN if not preprinted		

Do Not Write in the Space Below.

DR-144



**DRAFT**  
This page intentionally left blank.



Schedule I - Gas Production	Month	County Name			County Totals
1. Total volume produced	First				
	Second				
	Third				
2. Exemptions	First				
	2a. Volume used on lease operations on the lease or unit where produced.	Second			
	Third				
2b. Volume produced from new field wells completed after July 1, 1997.	First				
	Second				
	Third				
2c. Volume produced from new wells, shut-in wells, or abandoned wells in existing field after July 1, 1997.	First				
	Second				
	Third				
2d. Volume produced from deep wells, over 15,000 ft.	First				
	Second				
	Third				
2e. Gas returned to horizon in the field where produced.	First				
	Second				
	Third				
2f. Gas vented or flared into the atmosphere, not sold.	First				
	Second				
	Third				
3. Taxable volume (Line 1 minus Lines 2a, 2b, 2c, 2d, 2e, and 2f.)	First				
	Second				
	Third				
4. Enter total taxable volume of gas. (Add County Totals, Line 3, for first, second, and third months of quarter.)					4.
5. Tax Rate					5. per mcf
6. Gross Tax Due					6.

Schedule II - Sulfur Production	Month	County Name			County Totals
7. Total tons produced	First				
	Second				
	Third				
8. Enter total tons produced. (Add County Totals, Line 7, for first, second, and third months of quarter.)					8.
9. Tax Rate					9. per ton
10. Gross Tax Due					10.

**Schedule III - Royalty Information for State Lands**

Enter the average monthly unit value of gas and sulfur produced each month during the quarter if royalties are due for state owned land.

Unit Value	Month 1	Month 2	Month 3
Value of gas per thousand cubic feet (mcf)			
Value of sulfur per ton			
Natural gas liquids per barrel			

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# Instructions for Filing the Gas and Sulfur Production Quarterly Tax Return

DR-144  
R. XX/XX  
Page 5 of 6

**Who Must File?** Every producer of gas and sulfur in Florida must file a quarterly tax return. Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages, or leases oil or gas property.
- Owns, controls, manages, or leases oil or gas wells.
- Produces any taxable gas or sulfur product.
- Owns any royalty or other interest in any taxable product (consistent with gas and sulfur production) or its value, whether the taxable product is produced by, or on behalf of, someone under a lease contract or otherwise.

**When Must Estimated Tax be Paid?** Estimated tax must be paid in monthly installments (see Form DR-144ES). You must pay any balance due on your quarterly return on or before the due date on the return.

**Return Due Date:** The quarterly return is due on or before the 25th day of the second month following the end of each calendar quarter. For example, the return for the third quarter, ending September 30, would be due on or before November 25. If the due date falls on a Saturday, Sunday, state or federal holiday, returns and payments will be considered timely if postmarked or delivered on the next business day. Late-filed returns are subject to penalty and interest.

**Late Returns and Penalty:** If your return and payment are late, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. A maximum delinquency penalty, which cannot exceed 50% of tax due, will be assessed. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due. This penalty cannot exceed \$300. Florida law provides a floating rate of interest for late payments of tax. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Underpayment of Estimated Tax:** You must pay a penalty (at the rate of 12% per year) and interest (at a floating rate) on any underpayment of estimated tax. For more information, see Form DR-144ES.

**Penalty for Substantial Underpayment:** If your underpayment exceeds 35% of the total tax due, you will be subject to a substantial underpayment penalty of 30% of the underpayment. This will be in addition to other penalties and interest.

**Electronic Payment of Tax:** You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in severance taxes during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. You may use the Department's free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the date specified on the Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659)** to avoid penalty and interest. Keep the confirmation number in your records. Visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the eServices section for electronic filing information and Form DR-659.

**Amended Returns:** If you are filing an amended return, use a new Form DR-144 and check the "amended" box on the front page. Enter your name, address, federal employer identification number (FEIN), and the taxable quarter you are amending. Complete the entire return, showing the total production of gas and sulfur for the quarter covered by the amended return. On Line 12d, list the estimated payments made, and the payment (if any) made when the original return was filed. If Line 13 results in additional tax due, you must calculate penalties and interest from the original due date to the date the amended return and payment are postmarked.

**Mail your completed return and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

**Tax Rates** – Annual tax rates for gas production and for sulfur production are determined annually by the Department as provided in sections 211.025 and 211.026, F.S., and entered by the Department. Annual tax rates are posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Schedule I:** Complete this schedule if you are a producer of gas. Gas means all natural gas, including casinghead gas, and all hydrocarbons not defined as oil. This excludes any hydrogen sulfide gas or sulfur contained, produced, or recovered from such hydrogen sulfide gas. You must specify the volume by thousand cubic feet (mcf) as produced by county. A cubic foot is defined as the volume of gas contained in one cubic foot of space at a base temperature of 60 degrees Fahrenheit and a base pressure of 14.65 pounds per square inch. Enter the county name where the gas is produced. Enter the total taxable volume on Line 4 and calculate the tax due.

**Schedule II:** Complete this schedule if you are a producer of sulfur. Sulfur means any sulfur produced or recovered from the hydrogen sulfide gas contained in oil or gas production. Enter the tons produced by county. Enter the county name where the sulfur is produced. Enter the total tons on Line 8 and calculate the tax due.

**Schedule III:** Complete this schedule if gas or sulfur royalties are due to the State of Florida for any production field on state-owned lands. Enter the average value per unit of production for each month during the quarter.

# Instructions for Completing the Return

**Line 11 (Gross Tax Due)** – Enter the sum of Line 6 (Schedule I) and Line 10 (Schedule II).

## **Line 12 (Payments and Other Credits):**

**12a. (Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations)** – Enter amount of credit, limited to 50% of Line 6. Attach a copy of the certificate received from the eligible nonprofit scholarship-funding organization(s).

**12b. (Credit for Contributions to Eligible Charitable Organizations)** – Enter amount of credit, limited to 50% of Line 6, less the amount of credit taken on Line 12a. Attach a copy of the certificate received from the eligible charitable organization(s).

**12c. (Credit for Contributions to the New Worlds Reading Initiative)** – Enter amount of credit, limited to 50% of Line 6, less the amount of credit taken on Lines 12a. and 12b. Attach a copy of the certificate received from the administrator for contributions to the New Worlds Reading Initiative.

A credit is available against the severance tax on gas production for contributions to:

- eligible nonprofit scholarship-funding organizations under s. 1002.395, F.S.,
- eligible charitable organization under s. 402.62, F.S., or
- the New Worlds Reading Initiative under s. 1003.485, F.S.

More information about these credits, including the application process, is located on the Department's website.

Prior to using one or more of tax credits listed above (Lines 12a., 12b., or 12c.), please validate:

- the Department of Revenue approved your tax credit allocation,
- your contribution was made to an eligible recipient, and
- you received a certificate of contribution.

One hundred percent (100%) of eligible contributions are allowed as a credit, but the amount of credits taken cannot exceed 50% of the gross tax due reported on Line 6, Schedule I of the return.

If a credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, an unused credit for contributions to eligible nonprofit scholarship-funding organizations may be carried forward no more than five (5) years.

**12d. (Estimated Tax Payments)** – Enter the total estimated tax payments made during the quarter.

**12e. (Other Credits)** – Enter the total of all credit memos issued by the Department or the amount of overpayment carried forward from the prior quarter.

**Line 13 (Total Tax Due)** – Subtract Line 12 (the sum of a, b, c, d, and e) from Line 11 and enter the result.

**Lines 14 and 15 (Penalty and Interest)** – If the return and payment are late, calculate the penalty and interest.

**Lines 17 and 18 (Credit and Refund)** – If Line 13 is negative, you have overpaid and may apply this amount to the next estimated tax payment or apply for a refund. If you choose to receive a refund, a completed *Application for Refund* (Form DR-26) must be submitted to the Department including documentation establishing the overpayment.

Sign and date your return and mail it with your payment to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If your payment is made electronically, check the box on the coupon to indicate you transmitted funds electronically.

## **Contact Us**

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## **Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## **References**

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax	Rule 12B-7.008, F.A.C.
Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.

Office use only

M	M	D	D	Y	Y
---	---	---	---	---	---

\*\*\* Detach Coupon \*\*\*  
Florida Department of Revenue

Rule 12B-7.008, F.A.C.  
Effective XX/XX

DR-144ES  
R. XX/XX  
Page 1 of 4

Declaration of Estimated Gas and Sulfur Production Tax

Installment # \_\_\_\_\_

Use black ink. Example A - Handwritten Example B - Typed

0	1	2	3	4	5	6	7	8	9		0	1	2	3	4	5	6	7	8	9	
---	---	---	---	---	---	---	---	---	---	--	---	---	---	---	---	---	---	---	---	---	--

Name  
Address  
City/St  
ZIP

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write  
Below this Line

Check here if you transmitted  
funds electronically

FEIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Quarter Ending

M	M	D	D	Y	Y
---	---	---	---	---	---

Applied Month

M	M	D	D	Y	Y
---	---	---	---	---	---

Payment Amount

(See reverse side)

US DOLLARS						CENTS

Office use only

M	M	D	D	Y	Y
---	---	---	---	---	---

\*\*\* Detach Coupon \*\*\*  
Florida Department of Revenue

Declaration of Estimated Gas and Sulfur Production Tax

Installment # \_\_\_\_\_

Use black ink. Example A - Handwritten Example B - Typed

0	1	2	3	4	5	6	7	8	9		0	1	2	3	4	5	6	7	8	9	
---	---	---	---	---	---	---	---	---	---	--	---	---	---	---	---	---	---	---	---	---	--

Name  
Address  
City/St  
ZIP

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write  
Below this Line

Check here if you transmitted  
funds electronically

FEIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Quarter Ending

M	M	D	D	Y	Y
---	---	---	---	---	---

Applied Month

M	M	D	D	Y	Y
---	---	---	---	---	---

Payment Amount

(See reverse side)

US DOLLARS						CENTS

Office use only

M	M	D	D	Y	Y
---	---	---	---	---	---

\*\*\* Detach Coupon \*\*\*  
Florida Department of Revenue

Declaration of Estimated Gas and Sulfur Production Tax

Installment # \_\_\_\_\_

Use black ink. Example A - Handwritten Example B - Typed

0	1	2	3	4	5	6	7	8	9		0	1	2	3	4	5	6	7	8	9	
---	---	---	---	---	---	---	---	---	---	--	---	---	---	---	---	---	---	---	---	---	--

Name  
Address  
City/St  
ZIP

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write  
Below this Line

Check here if you transmitted  
funds electronically

FEIN

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Quarter Ending

M	M	D	D	Y	Y
---	---	---	---	---	---

Applied Month

M	M	D	D	Y	Y
---	---	---	---	---	---

Payment Amount

(See reverse side)

US DOLLARS						CENTS

Gas	Sulfur

		US DOLLARS						CENTS					
4.	Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month .....	\$			,			,			.		
5.	Enter 90% of Line 4.....	\$			,			,			.		
6.	Enter Amount of this Installment												
	(Note: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.) .....	\$			,			,			.		
7.	Enter Amount of Unused Credit.....	\$			,			,			.		
8.	Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon)....	\$			,			,			.		

	Gas	Sulfur
1		
2		
3		

		US DOLLARS								CENTS		
4.	Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month.....	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5.	Enter 90% of Line 4.....	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6.	Enter Amount of this Installment  ( <b>Note:</b> The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.) .....	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7.	Enter Amount of Unused Credit.....	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8.	Enter Amount of this Installment Payment (Line 6 minus Line 7) ( <b>Enter amount on face of coupon</b> )....	\$	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

Gas	Sulfur

		US DOLLARS			CENTS
4.	Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month .....	\$	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
5.	Enter 90% of Line 4.....	\$	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
6.	Enter Amount of this Installment  (Note: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.) .....	\$	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
7.	Enter Amount of Unused Credit.....	\$	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
8.	Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon)....	\$	<input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>



# Instructions for Filing the Declaration of Estimated Gas and Sulfur Production Tax and Payment of Estimated Tax

DR-144ES  
R. XX/XX  
Page 3 of 4

**Who Must File a Declaration of Estimated Tax?** Every producer severing gas or sulfur and subject to tax must file a monthly declaration of estimated tax. Producer means any person who:

- Owns, controls, manages, or leases oil or gas property.
- Owns, controls, manages, or leases oil or gas wells.
- Produces any taxable gas or sulfur product.
- Owns any royalty or other interest in any taxable product (consistent with gas and sulfur production) or its value, whether the taxable product is produced by, or on behalf of, someone under a lease contract or otherwise.

**When is the Declaration of Estimated Tax Due?** A declaration of estimated tax must be filed on or before the 25th day of the month following each month that production occurred. If the due date falls on a Saturday, Sunday, or state or federal holiday, the declaration will be considered timely if it is postmarked or delivered on the next business day. For example, the declaration for January (current applied month) is due on or before February 25. The day we receive your payment or filing (or the postmark date if mailed), determines the timeliness of the payment or filing.

## How do I Calculate my Declaration of Estimated Tax?

Estimated tax means the amount of tax you think you owe for the current month. The estimate may be based on current production figures or on the previous month's production multiplied by the current month's rate (if current production figures are unavailable). To avoid penalties for underestimating tax due, the taxpayer must pay at least 90% of the actual tax due for the current month or an amount equal to the previous month's production multiplied by the current month's rate, whichever is less.

Complete the back of Form DR-144ES to calculate the amount of estimated tax due.

**Line 1** - Enter the amount of gas and sulfur produced during the previous month.

**Line 2** - Enter the current applied month's tax rate.

**Line 3** - Multiply Line 1 by Line 2 and enter the result.

**Line 4** - Enter estimated tax or amended estimated tax for the current applied month.

**Line 5** - Multiply Line 4 by 90% and enter the result

**Line 6** - Enter the amount of your installment (installment must equal or exceed the lesser of Line 3 or Line 5).

**Line 7** - Enter unused credit amount.

**Line 8** - Subtract Line 7 from Line 6 and enter the result.

Carry this figure to the **"Payment Amount"** on the face of the DR-144ES.

For example, if you are calculating your declaration of estimated tax for the month of July (current month), which is due on or before August 25, you should first look at June (previous month's production). On Line 1, enter the previous month's production for June. On Line 2, enter the current month's tax rate. Multiply Line 1 by Line 2 and enter the total on Line 3. On Line 5, enter 90% of the amount on Line 4. If you do not have final figures and are unsure of the amount of production in July, you should enter on Line 6 the total amount from Line 3 to ensure that a penalty is not assessed for underestimating tax. If you do have final figures and are sure of the amount of production in July, you may send in 90% of the current month's tax due and you will not incur a penalty for underestimating tax.

**Filing a Quarterly Return:** A quarterly return (Form DR-144) is due on or before the 25th day of the second month following the end of each calendar quarter. We will mail quarterly returns with current tax rates to you during the second month of each quarter (February, May, August, and November).

**Electronic Payment of Tax:** You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in severance taxes during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. You may use the Department's free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the date specified on the Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659)** to avoid penalty and interest. Keep the confirmation number in your records. Visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the eServices section for electronic filing information and Form DR-659.

**Underpayment of Estimated Tax:** An underpayment of estimated tax occurs if the monthly estimated payment is less than 90% of the tax determined to be due for the month, and less than the previous applied month's production multiplied by the current applied month's tax rate. Penalty at the rate of 12% per year is due on the amount of any underpayment of estimated tax. Interest is also due on any underpayment of estimated tax, calculated from the due date to the date of payment.

Florida law provides a floating rate of interest for late payments of tax. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Payment Coupons:** Complete Lines 1 through 8 on the back of the coupon. Enter the amount from Line 8 on the front of the coupon. Make sure the name, address, installment number, federal employer identification number, and taxable year are correct. Type or print them if you are using a form that does not have preprinted information. If your payment is made electronically, be sure to check the transmitted funds electronically box on the front of the coupon.

**Mail each coupon and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

### Learn More and Stay Informed

Visit the Department's Taxpayer Education webpage at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education) for additional information. The Taxpayer Education page has sales and use tax tutorials on how to complete your tax return, calculate discretionary sales surtax, electronically file and remit your taxes, and pay estimated tax.

### Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

References: Sections 211.025 and 211.026, Florida Statutes

### Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-144

Gas and Sulfur Production Quarterly Tax Return

Rule 12B-7.008, F.A.C.

Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee Florida 32399-0150



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**DRAFT**



### Schedule I - Ordinary Oil Production (8%)

	County Name				County Totals
1. Total Barrels Produced					
2. Exemption - Barrels used in lease operations on the lease or unit where produced					
3. Taxable Barrels (Line 1 minus Line 2)					
4. Value Per Barrel (Round to the nearest hundredths)					
5. Taxable Value (Line 3 times Line 4)					
6. Total Taxable Value (Line 5) for all counties.				\$	
7. Tax Rate					8% of value
8. Gross Tax Due (Multiply Line 6 times Line 7)				\$	

### Schedule II - Small Well (5%)

	County Name				County Totals
9. Total Barrels Produced					
10. Exemption - Barrels used in lease operations on the lease or unit where produced					
11. Taxable Barrels (Line 9 minus Line 10)					
12. Value Per Barrel (Round to the nearest hundredths)					
13. Taxable Value (Line 11 times Line 12)					
14. Total Taxable Value (Line 13) for all counties.				\$	
15. Tax Rate					5% of value
16. Gross Tax Due (Multiply Line 14 times Line 15)				\$	



### Schedule III - Tertiary and Mature Field Recovery Oil Production (rate varies)

			A	B	C	D
			County Name			
17.		Total Barrels Produced				
18.		Exemption - Barrels used in lease operations on the lease or unit where produced				
19.	Tax Calculation	Taxable Barrels (Line 17 minus Line 18)				
20.		Value Per Barrel (Round to the nearest hundredths)	\$	\$	\$	\$
21.		Taxable Value (Multiply Line 19 by Line 20)				
		Tax Due (See Schedule III Instructions - Multiply Line 19 times the tiered value per barrel times the tiered tax rate. Enter the result on Line 22a, 22b, or 22c under the appropriate row and column.)				
22a.		Tax Due - Value of oil is \$60 and below (Line 19 times the applicable value, not to exceed \$60 times 1%)	\$	\$	\$	\$
22b.		Tax Due - Value of oil is greater than \$60 and less than \$80 (Line 19 times the applicable value, not to exceed \$19.99, times 7%.)	\$	\$	\$	\$
22c.		Tax Due - Value of oil is \$80 and above (Line 19 times the applicable value times 9%)	\$	\$	\$	\$
23.		Gross Tax Due for All Counties (Line 22a plus 22b plus 22c)				\$

### Schedule IV - Escaped Oil (12.5%)

24. Gross Value of any Escaped Oil

\$

25. Tax Rate

12.5% of value

26. Gross Tax Due (Multiply Line 24 times Line 25)

\$



## Instructions for Filing Oil Production Monthly Tax Return

**Who Must File?** Every producer of oil in Florida must file a monthly tax return. Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages, or leases oil property.
- Owns, controls, manages, or leases oil wells.
- Produces any taxable oil products.
- Owns any royalty or other interest in any taxable product (consistent with oil production) or its value, whether the taxable product is produced by, or on behalf of someone under a lease contract or otherwise.

**Return Due Date?** The monthly return is due on or before the 25th day of the month following the month production occurred. If the due date falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be considered timely if postmarked on the next business day. Late-filed returns are subject to penalty and interest.

### Late Returns:

If your return and payment are late, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum delinquency penalty cannot exceed 50% of the tax due. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due. This penalty cannot exceed \$300. A floating rate of interest applies to underpayments and late payments of tax. Interest rates are updated January 1 and July 1 of each year using the formula established in Florida Statutes. To obtain updated interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Electronic Payment of Tax:

You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. You may use the Department's free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the date specified on the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659)** to avoid penalty and interest. Keep the confirmation number in your records. Visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the eServices section for electronic filing information and Form DR-659.

**Amended returns:** If you are filing an amended return, use the *Oil Production Monthly Amended Tax Return* (Form DR-145X). Do not resubmit Form DR-145.

**Credits:** A credit is available against the severance tax on oil production for contributions to:

- eligible nonprofit scholarship-funding organizations under s. 1002.395, F.S.,
- eligible charitable organizations under s. 402.62, F.S., or
- to the New Worlds Reading Initiative under s. 1003.485, F.S.

More information about these credits, including the application process, is located on the Department's website.

Prior to using one or more of the tax credits listed above (Lines 28a., 28b., or 28c.), please validate:

- the Department of Revenue approved your tax credit allocation,
- your contribution was made to an eligible recipient, and
- you received a certificate of contribution.

One hundred percent (100%) of eligible contributions are allowed as a credit, but the amount of credits taken cannot exceed 50% of the gross tax due that is reported on Line 27 of the return.

If a credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

For tax years beginning prior to January 1, 2018, an unused credit for contributions to eligible nonprofit scholarship-funding organizations may be carried forward no more than five (5) years.

## Instructions for Completing the Return

### Schedule I:

Complete this schedule to report production of ordinary oil subject to the 8% tax rate. Ordinary oil includes all oil that does not qualify as tertiary oil or small well oil.

For each county, in separate columns, enter the gross production, exemption, and value per barrel. Calculate the taxable barrels for each county and enter the results on Line 3. Multiply the taxable barrels by the **value per barrel** and enter the results on Line 5. Add each taxable value listed on Line 5, and enter the result on Line 6. Multiply the total taxable value by the tax rate (8%) and enter the result on Line 8 (Gross Tax Due).

### Schedule II:

Use this schedule to report small well oil produced in Florida for sale, transport, storage, profit, or commercial use.

For each county, in separate columns, enter the gross production, exemptions, and value per barrel. Calculate the taxable barrels for each county and enter the results on Line 11. Multiply the taxable barrels by the value per barrel and enter the results on Line 13. Add each taxable value listed on Line 13, and enter the result on Line 14. Multiply the total taxable value by the tax rate (5%) and enter the result on Line 16 (Gross Tax Due).

### Schedule III:

Use this schedule to report tertiary or mature field oil produced in Florida for sale, transport, storage, profit, or commercial use. Report production, exemptions, and value per barrel under the county in which the oil was severed (Columns A, B, C, and D).

Tax due from tertiary or mature field oil production is calculated using a tiered formula. Tax rates are based on the value per barrel of oil at the time of production. Value is defined as the sale or market price of the oil at the point it reaches the mouth of the well in its natural, unrefined condition.

#### Tax Rates Based on Tiered Formula:

- 1% is levied on the first \$60 of value.
- 7% is levied on a value greater than \$60 and less than \$80.
- 9% is levied on a value greater than or equal to \$80.

Tax due is determined by multiplying the total number of barrels produced, times the tiered value per barrel, times the tiered tax rate.

#### Example 1

If 200 barrels of oil were produced and each barrel had a value of \$90 at the time of production, tax is calculated as follows:

- 200 barrels times \$60 times 1% equals \$120.
- 200 barrels times \$19.99 times 7% equals \$279.86.
- 200 barrels times \$10.01 times 9% equals \$180.18.

Total tax due in this example equals \$580.04.

#### Example 2

If 200 barrels of oil were produced and each barrel had a value of \$50 at the time of production, tax is calculated as follows:

- 200 barrels times \$50 times 1% equals \$100.

Total tax due in this example equals \$100.

In separate columns for each county, enter:

- Total Barrels Produced (Line 17).
- Exemption
- Value Per Barrel (Line 20).

Subtract exempt barrels reported on Line 18 from the total barrels reported as produced on Line 17, and enter the result on Line 19 (Taxable Barrels). Multiply Line 19 by the Value Per Barrel (Line 20), and enter the result on Line 21.

Multiply Line 19 times the tiered value per barrel times the tiered tax rate and enter the results on Lines 22a, 22b, or 22c. Add Lines 22a plus 22b plus 22c, and enter the result on Line 23.

### Schedule IV:

Complete this schedule to report any escaped oil subject to the 12.5% tax rate. Enter the gross value of any escaped oil by multiplying the total barrels by the value per barrel. Multiply the gross value listed on Line 24 by the tax rate (12.5%) reported on Line 25, and enter the result on Line 26 (Gross Tax Due).

#### Front page of return:

Add Line 8, Line 16, Line 23, and Line 26 and enter the sum on Line 27. Subtract from Line 27 eligible credits for contributions to eligible nonprofit scholarship-funding organizations, eligible charitable organizations, and the New Worlds Reading Initiative, as well as any credit memos issued by the Department and enter the result on Line 30. If the return and payment are late, calculate penalty and interest on Lines 31 and 32.

To calculate interest, multiply the daily interest factor times Line 30 (Total Tax Due) times the number of days late.

Sign and date the return and mail it with your payment to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If your payment is made electronically, be sure to check the transmitted funds electronically box on page 1.

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

#### Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at **[floridarevenue.com/forms](http://floridarevenue.com/forms)**.*

Form DR-145X

Oil Production Monthly Amended Tax Return

Rule 12B-7.008, F.A.C.

DRAFT



Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee Florida 32399-0150

## Oil Production Monthly Amended Tax Return

DR-145X  
R. XX/XX  
Rule 12B-7.008, F.A.C.  
Effective XX/XX  
Page 1 of 7

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Certificate # :

FEIN :

Applied Period :

DOR USE ONLY

POSTMARK OR HAND-DELIVERY DATE

Name  
Address  
City/St/ZIP

### Complete Return Schedules First - Tax is Due with Return Calculation

	US DOLLARS	CENTS
1. <b>Gross Tax Due</b> (Enter the sum of Schedule I Line 6, plus Schedule II Line 6, plus Schedule III Line 6, plus Schedule IV Line 2) .....	\$	
2. <b>Credits</b> (see instructions on page 5) .....	\$	
2a. <b>Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations</b> (may not exceed 50% of Line 1) .....	\$	
2b. <b>Credit for Contributions to Eligible Charitable Organizations</b> (may not exceed 50% of Line 1, less Line 2a.) .....	\$	
2c. <b>Credit for Contributions to the New Worlds Reading Initiative</b> (may not exceed 50% of Line 1, less Lines 2a. and 2b.) .....	\$	
3. <b>DOR Credit Memo Issued</b> (attach original credit memo) .....	\$	
4. <b>Total Tax Due</b> .....	\$	
5. <b>Penalty</b> .....	\$	
6. <b>Interest</b> .....	\$	
7. <b>Total Due with Return</b> .....	\$	
8. <b>Credited</b> .....	\$	
9. <b>Refunded</b> .....	\$	

Under penalty of perjury, I declare that I have read the foregoing and the facts stated in it are true.

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer	Phone number	Date

Do Not Detach Coupon

## Oil Production Monthly Amended Tax Return

DR-145X  
R. XX/XX

Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Period Ending M M D D Y Y

Check here if you transmitted funds electronically. ☐

Enter name and address, if not preprinted:

Name  
Address  
City/St/ZIP

	US DOLLARS	CENTS
Total amount due from Line 7		
Total credit from Line 8		
Total refund from Line 9		
FEIN Enter FEIN if not preprinted		

Do Not Write in the Space Below.

DR-145X

**DRAFT**  
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Applied Period: \_\_\_\_\_

### Schedule I - Ordinary Oil Production (8%)

County Name	Previously Reported			Amended			Net Change		
	Production Taxable Barrels (from DR-145, Schedule I, Line 3)	Taxable Value (from DR-145, Schedule I, Line 5)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Ordinary Oil Net Tax Due/Credit									

### Schedule II - Small Well (5%)

County Name	Previously Reported			Amended			Net Change		
	Production Taxable Barrels (from DR-145, Schedule II, Line 11)	Taxable Value (from DR-145, Schedule II, Line 13)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Small Well Net Tax Due/Credit									

### Schedule III - Tertiary and Mature Field Recovery Oil Production

- Value per barrel is \$60 and below – (1%)
- Value per barrel is greater than \$60 and less than \$80 – (7%)
- Value per barrel is \$80 and above – (9%)

County Name	Previously Reported			Amended			Net Change		
	Production Taxable Barrels (from DR-145, Schedule III, Line 19)	Taxable Value (from DR-145, Schedule III, Line 21)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Tertiary and Mature Field Oil Net Tax Due/Credit									

### Schedule IV - Escaped Oil (12.5%)

Previously Reported	Amended	Net Change	
Gross Value (from DR-145, Line 24)	Gross Value	Gross Value	Net Tax Due/Credit
2. Total Escaped Oil Net Tax Due/Credit			

DRAFT

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## General Instructions

Use this form (DR-145X) to amend the amounts previously reported on the *Oil Production Monthly Tax Return* (Form DR-145). A separate return is required for each applied period you amend.

**Who Must File?** Every producer of oil in Florida must file a monthly tax return (Form DR-145). Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages or leases oil property.
- Owns, controls, manages or leases oil wells.
- Produces any taxable oil products.
- Owns any royalty or other interest in any taxable product (consistent with oil production) or its value, whether the taxable product is produced by, or on behalf of someone under a lease contract or otherwise.

**Return Due Date:** Your payment (if applicable), returns, and schedules are due to the Department on the 25th day of the month after the oil was produced. Your return and payment are late if received or postmarked after the 25th day of the month following the production period. If the 25th is a Saturday, Sunday, or state or federal holiday, your return and payment must be received or postmarked on the next business day, even if no tax is due.

**Amended Return Due Date:** An *Oil Production Monthly Amended Tax Return* (Form DR-145X) is due when there are changes to the oil production figures or errors in the calculations submitted with the original monthly return. An amended return must be filed if there are corrections to be made to tax returns that were submitted within three (3) years before the date the error was discovered.

A claim for refund or credit must be filed within three (3) years after the date the tax was paid.

**Late Returns:** If you amend your return to report production that results in additional tax due, a delinquency penalty of 10% of the tax due will be assessed for each month, or portion of a month, the return is late. The maximum penalty cannot exceed 50% of the tax due. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due; this penalty cannot exceed \$300. A floating rate of interest applies to underpayments and late payments of tax. The Department updates the rates January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, go to the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Electronic Payment of Tax:** You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. You may use the Department's free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the date specified on the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659)** to avoid penalty and interest. Keep the confirmation number in your records. Visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the eServices section for electronic filing information and Form DR-659.

**Credits:** A credit is available against the severance tax on oil production for contributions to:

- eligible nonprofit scholarship-funding organizations under section (s.) 1002.395, Florida Statutes (F.S.),
- eligible charitable organizations under s. 402.62, F.S., or
- to an administrator of the New Worlds Reading Initiative under s. 1003.485, F.S.

More information about these credits, including the application process, is located on the Department's website.

Prior to using one or more of the tax credits listed above (Lines 2a., 2b., or 2c.) on this tax return, please validate:

- the Department of Revenue approved your tax credit allocation,
- your contribution was made to an eligible recipient, and
- you received a certificate of contribution.

One hundred percent (100%) of eligible contributions are allowed as a credit, but the amount of credits taken cannot exceed 50% of the gross tax due reported on Line 1 of the return.

If a credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, an unused credit for contributions to eligible nonprofit scholarship-funding organizations may be carried forward no more than five (5) years.

## Instructions for Completing an Oil Production Monthly Amended Tax Return

### Name, Address, Federal Employer Identification Number (FEIN), and Applied Period:

Enter your name, address, FEIN, and applied period being amended on the front of the form. Also enter the applied period at the top of page 2.

### Complete Schedules I, II, and III

**Previously Reported** - Enter the number of taxable barrels produced, taxable value, and tax due as reported on the original or last amended return for the month. Report the net results of all previously filed returns if amended returns were filed for this period.

**Amended** - Enter the revised number of taxable barrels produced, taxable value, and tax due for the month.

**Net Change -**

- Subtract the amended taxable barrels produced from the taxable barrels that were reported on the previous return and enter the result.
- Subtract the amended taxable value from the taxable value that was reported on the previous return and enter the result.
- Subtract the amended tax due from the tax due that was reported on the previous return and enter the result.

Separate lines are required for each county of production.

**Complete Schedule IV**

**Previously Reported -** Enter the gross value as previously reported on the original return. Gross value means the total barrels of escaped oil produced times the value per barrel.

**Amended -** Enter the revised gross value for the month.

**Net Change -**

- Subtract the amended gross value from the gross value reported on the previous return and enter the result.
- Multiply the net change in gross value by the tax rate and enter the result under Net Tax Due/Credit.

**Note:** The tax rate on the production of oil is measured by the method of extraction and the value per barrel. Value is defined as the sale or market price of the oil at the point it reaches the mouth of the well in its natural, unrefined condition. The following tax rates apply:

- Ordinary Oil Production (Schedule I) – 8%
- Small Well Production (Schedule II) – 5%
- Tertiary/Mature Field Oil (Schedule III) – A tax rate of 1% is levied on the first \$60 of value, 7% on a value greater than \$60 and less than \$80, and 9% on a value greater than or equal to \$80. Tax due is determined by multiplying the total barrels produced times the tiered value per barrel times the tiered tax rate.

**Example 1 - 200 barrels of oil were produced and had a value of \$90 per barrel at the time of production. Tax is calculated as follows:**

- 200 barrels times \$60 times 1% equals \$120.
- 200 barrels times \$19.99 times 7% equals \$279.86
- 200 barrels times \$10.01 times 9% equals \$180.18

Total tax due in this example equals \$580.04

**Example 2 - 200 barrels of oil were produced and had a value of \$50 per barrel at the time of production. Tax is calculated as follows:**

- 200 barrels times \$50 times 1% equals \$100.
- Total tax due in this example equals \$100.
- Escaped Oil Production (Schedule IV) – 12.5%

**Complete the front of return:**

- Line 1** Carry forward to page 1, Line 1, the net change in tax due reported on Schedules I, II, III, and/or IV.
- Line 2a.** Enter your credit for contributions to eligible nonprofit scholarship-funding organizations (**may not exceed 50% of Line 1**).
- Line 2b.** Enter your credit for contributions to eligible charitable organizations (**may not exceed 50% of Line 1, less Line 2a.**).
- Line 2c.** Enter your credit for contributions to the New Worlds Reading Initiative (**may not exceed 50% of Line 1, less Lines 2a. and 2b.**).
- Line 3** Enter the amount of any outstanding credit memos issued by the Department of Revenue. You must attach the original credit memos to the back of this return.
- Line 4** Subtract the sum of Lines 2a, 2b, 2c, and 3 from Line 1.
- Line 5** Calculate penalty if your amended return was not timely filed. The penalty rate is 10% per month, or portion of a month, not to exceed 50% of the tax due. Then multiply the total due on Line 4, by the penalty rate.
- Line 6** A floating rate of interest applies to underpayments and late payments of tax. The Department updates the rate January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
- Line 7** Add Lines 4, 5, and 6 and enter the result. If you have overpaid, you may choose to have a credit memo issued or request a refund. We will pay interest on refunds if the overpayment of tax has not been paid or credited within 90 days of receipt of a complete application for refund. A complete application must contain documentation establishing the overpayment. Interest paid by the Department will be computed beginning on the 91st day based on a statutory floating interest rate that may not exceed 11%.

Sign and date your amended return and mail it with your payment to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If your payment is made electronically, be sure to check the transmitted funds electronically box on page 1.

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

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**Subscribe to Receive Updates by Email from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

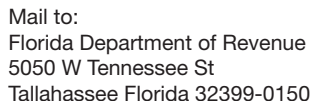
## Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-145

Oil Production Monthly Tax Return

Rule 12B-7.008, F.A.C.



**For Year:**

☐ Check here if amending your return

**DR-142**  
**R. XX/XX**  
**Rule 12B-7.026, F.A.C.**  
**Effective XX/XX**  
**Page 1 of 6**

**DOR USE ONLY**  
☐ ☐ / ☐ ☒ ☐ ☐  
**POSTMARK OR HAND-DELIVERY DATE**

Certificate # :  
FEIN :  
Taxable Year :  
Return Due By :  
Late After :

## Complete Return Schedules First

16.	Gross Tax Due:	(from Lines 4, 8, and 15) .....	\$				,				,			.		
17.	Payments and Other Credits:															
	17a.	Estimated Tax Payments: .....	\$				,				,			.		
	17b.	Other Credits: (see instructions).....	\$				,				,			.		
18.	Total Tax Due:	.....	\$				,				,			.		
19.	Penalty:	.....	\$				,				,			.		
20.	Interest:	.....	\$				,				,			.		
21.	Total Due with Return:	.....	\$				,				,			.		
22.	Credit:	.....	\$				,				,			.		
23.	Refund:	.....	\$				,				,			.		

**Under penalties of perjury, I declare that I have read the foregoing and the facts stated in it are true.**

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer	Phone number	Date

Do Not Detach Coupon

## Solid Mineral Severance Tax Return

DR-142  
R. XX/XX

Handwritten Example      Typed Example

0 1 2 3 4 5 6 7 8 9      0 1 2 3 4 5 6 7 8 9

Use black ink.

Year Ending	M	M	D	D	Y	Y
-------------	---	---	---	---	---	---

Check here if you transmitted funds electronically.  
Enter name and address, if not preprinted:

Name  
Address  
City/St/ZIP

**Return is due 1st day of the 4th month after close of the taxable year**

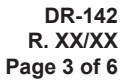
[illegible]

Do Not Write in the Space Below.

# DR-142



**DRAFT**  
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Yes ☐ No ☐



## Schedule II - Production of Heavy Minerals

6. **Total Tons Produced:** .....    ,    ,
7. **Tax Rate:** .....
8. **Gross Tax Due:** ..... \$    ,    ,    .
- US DOLLARS | CENTS |

## Schedule III - Production of Other Solid Minerals

9. List the total tons of each type of solid mineral produced. Use blank space for solid minerals not listed.

- | Solid Mineral         | Tons Produced  |
|-----------------------|--|
| a. Clay: .....        | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| b. Gravel: .....      | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| c. Lime: .....        | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| d. Rare earths: ..... | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| e. Sand: .....        | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| f. Shells: .....      | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| g. Stone: .....       | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
| h. _____: .....       | <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> , <input type="text"/> <input type="text"/> <input type="text"/> |
10. **Total Tons Produced:** .....    ,    ,
11. **Value of Solid Minerals:** ..... \$    ,    ,    .
12. **Exemptions:** Value of solid minerals not subject to tax:
- 12a. Florida governmental sales: ..... \$    ,    ,    .
- 12b. Sales tax imposed per Chapter 212, Florida Statutes (F.S.) : ..... \$    ,    ,    .
- 12c. Extracted for site improvement: ..... \$    ,    ,    .
- 12d. Agricultural use: ..... \$    ,    ,    .
- Total Exemptions:** (add Lines 12a, 12b, 12c, and 12d)..... \$    ,    ,    .
13. **Total Taxable Value:** ..... \$    ,    ,    .
14. **Tax Rate:** .....
15. **Gross Tax Due:** ..... \$    ,    ,    .
- US DOLLARS | CENTS |

# Instructions for Filing the Solid Mineral Severance Tax Return

## General Instructions

**Who must file a return?** Every producer severing solid minerals from the soil or waters of Florida must file an annual return. Solid mineral, means all solid minerals including, but not limited to, clay, gravel, phosphate rock, lime, shells (excluding live shellfish), stone, sand, heavy minerals, and any rare earths that have been discovered or may be discovered in the future, which are contained in the soils or waters of this state.

**When must the tax be paid?** An estimated tax must be paid in installments during the tax year (see *Declaration/Installment Payment of Estimated Solid Mineral Severance Tax*, Form DR-142ES). Any balance due with the annual return must be paid on or before April 1 of the year following the taxable year.

**Return Due Date?** The return is due on or before April 1 of the year following the taxable year. (For example, the 2021 tax return is due on or before April 1, 2022.) If the due date falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be considered timely if postmarked on the next business day. Late-filed returns are subject to penalty and interest.

**Late Returns and Penalty:** If your return and payment are late, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The penalty can not exceed 50% of the total tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates, are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year. The interest rates are also posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Underpayment of Estimated Tax:** You must pay a penalty (at the rate of 20% per year) and interest (at a floating rate) on any underpayment of estimated tax. For more information, see Form DR-142ES.

**Penalty for Substantial Underpayment:** If your underpayment exceeds 35% of the total tax due, you will be subject to a substantial underpayment penalty of 30% of the underpayment. This will be in addition to other penalties and interest.

**Electronic Payment of Tax:** You may voluntarily pay tax electronically. However, if you paid \$5,000 or more in severance taxes during the State of Florida's prior fiscal year (July 1 - June 30), you are required to pay electronically in the next calendar year. We offer the use of our free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the date specified on the Florida eServices Calendar of Electronic Payment Deadlines (Form DR-659)** to avoid penalty and interest. Keep the confirmation number in your records. Visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the eServices section for electronic filing information and Form DR-659.

**Amended Returns:** If you are filing an amended return, use a new Form DR-142 and check the "amended" box on the front page. Enter your name, address, federal employer identification number (FEIN), and the taxable year you are amending. Complete the entire return, showing the total production of solid minerals for the taxable year covered by the amended return. On Line 18a, add your estimated payments to any subsequent payments that were made and enter the result. If Line 19 results in additional tax due, you must calculate penalties and interest from the original due date (April 1) to the date the amended return and payment are postmarked.

**Mail your completed return and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

**Solid Mineral Tax Rates:** The tax rate for heavy mineral production is adjusted each year based on the producer price index as provided in section 211.3106, F.S. Updated tax rates are published annually in TIPs. The TIPs are mailed on or before April 15 each year and posted at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips). Tax rates are also posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

# Instructions for Completing Form DR-142

## Schedule I

### Production of phosphate rock:

Complete this schedule if you are a producer of phosphate rock. Phosphate rock is defined by law as a variable mixture of calcium phosphates and other minerals that have fluorapatite as the dominant phosphatic mineral, found in bedded deposits of marine origin, including lad-pebble and river-pebble phosphates. It does not include colloidal phosphatic clays.

#### Line 1 Tons Produced:

Enter the tons of phosphate produced from January 1 through December 31 for the prior calendar year.

**Note:** Report tons produced in the county in which the phosphate rock was severed (Lines 1a through 1g).

**Line 2 Total Tons Produced:** Add Lines 1a through 1g and enter the result.

**Line 3 Tax Rate:** The tax rate, as provided in section 211.3103, F.S., is entered by the Department.

**Line 4 Gross Tax Due:** Multiply Line 2 by Line 3 and enter the result.

## Schedule II

### Production of heavy minerals:

Complete this schedule if you are a producer of heavy minerals. Heavy minerals are defined by law as minerals found in conjunction with sand deposits that have a specific gravity of not less than 2.8. Heavy minerals are an admixture of such minerals as zircon, staurolite, and titanium minerals as generally mined in Florida. It is not necessary to show the county(ies) of production for heavy minerals.

To calculate the gross tax due (Line 8), multiply the total tons produced (Line 6) by the tax rate on Line 7. The tax rate is determined annually by the Department as provided in section 211.3106, F.S.

## Schedule III

### Production of other solid minerals:

Complete this schedule if you are a producer of any other types of solid minerals. List the total tons of each mineral produced. Calculate the combined value of these solid minerals and enter the dollar amount on Line 11. Value means the sales price or true market price of the solid mineral at the point of severance. These solid minerals are exempt from severance tax if they are:

- Sold to a governmental agency of the state.
- Ultimately subject to sales tax, per Chapter 212, F.S.
- Extracted for site improvement under an approved reclamation project.
- Used for direct application in agricultural uses.

Enter the value of the solid minerals that are exempt and subtract them from the total value, leaving the Total Taxable Value on Line 13. Multiply Line 13 by the Tax Rate on Line 14, and enter the result on Line 15 (Gross Tax Due). The tax rate is entered by the Department.

#### Front page of the return:

**Line 16 Gross Tax Due:** Enter the sum of Lines 4, 8, and 15.

**Line 17a Estimated Tax Payments:** Enter the total amount of estimated payments paid.

**Line 17b Payments and Other Credits:** Enter credits issued by the Department. (Attach a copy of the credit memo or an explanation of Other Payments/Credits entered.)

**Line 18 Total Tax Due:** Subtract the sum of Lines 17a and 17b from Line 16. Enter the difference on Line 18.

**Line 19 Penalty:** If the return is late, compute the penalty as indicated in the General Instructions and enter total. Payment of delinquency penalty is required with any return filed after the date the return is due.

**Line 20 Interest:** If the return is late, compute the interest as indicated in the General Instructions and enter the total.

**Line 21 Total Due with Return:** Enter the sum of Lines 18, 19, and 20. If this amount is negative, you have overpaid, and you may apply it as a credit to your estimated tax for next year or request a refund.

**Line 22 Credit:** Enter the amount to be credited to your estimated payments for next year.

**Line 23 Refund:** Enter the amount to be refunded. A completed *Application for Refund* (Form DR-26) must be submitted to the Department including documentation establishing the overpayment.

**Sign and date the return and mail it with your payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

**Check the box to indicate that funds were transmitted electronically.**



Declaration/Installment Payment  
of Estimated Solid Mineral Severance Tax

DR-142ES  
R. XX/XX  
Rule 12B-7.026, F.A.C.  
Effective XX/XX  
Page 1 of 6

For Year:

☐ Check here if this is an amended declaration

Name  
Address  
City/St/ZIP

Certificate # :

FEIN :

Taxable Year :

Declaration is based on (check one):

- ☐ 80% of estimated production this year  
☐ Prior year's return

1. Expected Tonnage of Phosphate Rock, Heavy Minerals, or Other Solid Minerals.

2. Expected Taxable Value of Other Solid Minerals

3. Tax Rate for Taxable Year

4. Estimated Tax Due  
(Line 3 multiplied by Line 1 or Line 2)

5. Total Estimated Tax Due (enter total of Line 4, Columns A, B, and C)

6. Less Total Amount of Installments Paid to Date for this Taxable Year  
(applies only if this is an amended declaration)

7. Balance of Estimated Payments Due (Line 5 minus Line 6)

8. Number of Remaining Payments this Year (4 installments per year)

9. Amount of Installments  
(Line 7 divided by Line 8; enter here and on installment payment coupons)

A - Phosphate Rock	B - Heavy Minerals	C - Other Solid Minerals
per ton	per ton	of value

5. \$ \_\_\_\_\_

6. \$ \_\_\_\_\_

7. \$ \_\_\_\_\_

8. \_\_\_\_\_

9. \$ \_\_\_\_\_

Do Not Detach Coupon

Florida Department of Revenue

DR-142ES  
R. XX/XX

Declaration/Installment Payment of Estimated Solid Mineral Severance Tax

Handwritten Example

0 1 2 3 4 5 6 7 8 9

Typed Example

0 1 2 3 4 5 6 7 8 9

Use black ink.

Installment # \_\_\_\_\_

FEIN

Taxable  
Year End

M M D D Y Y

Installment Payment Amount

(See reverse side)

US DOLLARS CENTS

, , .

Check here if you transmitted funds electronically.

Office use only

M M D D Y Y

Do Not Write Below this Line.

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

DRAFT

Due Dates:

- Installment 1 - Due 5/1
- Installment 2 - Due 7/1
- Installment 3 - Due 10/1
- Installment 4 - Due 1/1

Tax Shown on Preceding Year Return

Estimated Tax or Amended Estimated  
Tax (from the declaration)

1. Amount of this Installment (from Declaration): .....

1. \$ \_\_\_\_\_
2. Amount of Unused Overpayment Credit, if any, Applied to this Installment: .....

2. \$ \_\_\_\_\_
3. Amount of this Installment Payment (Line 1 minus Line 2): .....

3. \$ \_\_\_\_\_

(Enter this amount on face of coupon.)

\*\*\* Detach Coupon \*\*\*  
Florida Department of Revenue  
Declaration/Installment Payment of Estimated Solid Mineral Severance Tax

DR-142ES  
R. XX/XX  
Page 3 of 6

Handwritten Example	Typed Example
0 1 2 3 4 5 6 7 8 9	0 1 2 3 4 5 6 7 8 9

Use black ink.

Installment # \_\_\_\_\_

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable Year End 

M	M	D	D	Y	Y
---	---	---	---	---	---

Name  
Address  
City/St/ZIP

Installment Payment Amount  
(See reverse side)

US DOLLARS				CENTS	

Check here if you transmitted funds electronically. ☐

Office use only 

M	M	D	D	Y	Y
---	---	---	---	---	---

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write Below this Line.

\*\*\* Detach Coupon \*\*\*  
Florida Department of Revenue  
Declaration/Installment Payment of Estimated Solid Mineral Severance Tax

DR-142ES  
R. XX/XX

Handwritten Example	Typed Example
0 1 2 3 4 5 6 7 8 9	0 1 2 3 4 5 6 7 8 9

Use black ink.

Installment # \_\_\_\_\_

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable Year End 

M	M	D	D	Y	Y
---	---	---	---	---	---

Name  
Address  
City/St/ZIP

Installment Payment Amount  
(See reverse side)

US DOLLARS				CENTS	

Check here if you transmitted funds electronically. ☐

Office use only 

M	M	D	D	Y	Y
---	---	---	---	---	---

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write Below this Line.

\*\*\* Detach Coupon \*\*\*  
Florida Department of Revenue  
Declaration/Installment Payment of Estimated Solid Mineral Severance Tax

DR-142ES  
R. XX/XX

Handwritten Example	Typed Example
0 1 2 3 4 5 6 7 8 9	0 1 2 3 4 5 6 7 8 9

Use black ink.

Installment # \_\_\_\_\_

FEIN 

--	--	--	--	--	--	--	--	--	--

Taxable Year End 

M	M	D	D	Y	Y
---	---	---	---	---	---

Name  
Address  
City/St/ZIP

Installment Payment Amount  
(See reverse side)

US DOLLARS				CENTS	

Check here if you transmitted funds electronically. ☐

Office use only 

M	M	D	D	Y	Y
---	---	---	---	---	---

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write Below this Line.

Due Dates:

Installment 1 - Due 5/1  
Installment 2 - Due 7/1  
Installment 3 - Due 10/1  
Installment 4 - Due 1/1

Tax Shown on Preceding Year Return

Estimated Tax or Amended Estimated  
Tax (from the declaration)

1. Amount of this Installment (from Declaration): ..... 1. \$ \_\_\_\_\_  
2. Amount of Unused Overpayment Credit, if any, Applied to this Installment: ..... 2. \$ \_\_\_\_\_  
3. Amount of this Installment Payment (Line 1 minus Line 2): ..... 3. \$ \_\_\_\_\_  
(Enter this amount on face of coupon.)

Due Dates:

Installment 1 - Due 5/1  
Installment 2 - Due 7/1  
Installment 3 - Due 10/1  
Installment 4 - Due 1/1

Tax Shown on Preceding Year Return

Estimated Tax or Amended Estimated  
Tax (from the declaration)

1. Amount of this Installment (from Declaration): ..... 1. \$ \_\_\_\_\_  
2. Amount of Unused Overpayment Credit, if any, Applied to this Installment: ..... 2. \$ \_\_\_\_\_  
3. Amount of this Installment Payment (Line 1 minus Line 2): ..... 3. \$ \_\_\_\_\_  
(Enter this amount on face of coupon.)

Due Dates:

Installment 1 - Due 5/1  
Installment 2 - Due 7/1  
Installment 3 - Due 10/1  
Installment 4 - Due 1/1

Tax Shown on Preceding Year Return

Estimated Tax or Amended Estimated  
Tax (from the declaration)

1. Amount of this Installment (from Declaration): ..... 1. \$ \_\_\_\_\_  
2. Amount of Unused Overpayment Credit, if any, Applied to this Installment: ..... 2. \$ \_\_\_\_\_  
3. Amount of this Installment Payment (Line 1 minus Line 2): ..... 3. \$ \_\_\_\_\_  
(Enter this amount on face of coupon.)

## Instructions for Filing the Declaration of Estimated Tax and Installment Payments of Solid Mineral Severance Tax

**Who must file a declaration of estimated tax?** Every producer subject to tax, severing solid minerals from the soil or waters of Florida, must file a declaration of estimated tax for the taxable year. Solid mineral means all solid minerals including, but not limited to, clay, gravel, phosphate rock, lime, shells (excluding live shellfish), stone, sand, heavy minerals, and any rare earths that have been discovered or may be discovered in the future, which are contained in the soils or waters of this state.

**When is the declaration due?** The declaration must be filed on or before May 1 of the taxable year. (For example, the declaration for the 2021 tax year is due on or before May 1, 2021.)

**When are the installment payments due?** The first installment payment is due on or before May 1, at the same time as the declaration of estimated tax. The second installment payment is due on or before July 1. The third installment payment is due on or before October 1 and the fourth installment payment is due on or before January 1 of the following year.

If you are required to electronically pay severance tax, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the due date for each estimated tax payment.** The *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section, provides the electronic payment deadlines for estimated payments for Severance Tax.

**How do I calculate my estimated tax and installment payment amounts?** Estimated tax means the amount the taxpayer estimates to be due for the current taxable year. The estimate can be based on current production figures or on the prior year's production if current production figures are unavailable. To avoid penalties for underestimating your tax due, you must make installment payments totaling at least 80% of the tax finally determined to be due for the tax year or an amount equal to the prior year's tax, whichever is less.

To calculate the amount of each installment payment, complete the *Declaration/Installment Payment of Estimated Solid Mineral Severance Tax* (Form DR-142ES). Calculate estimated tax due for the tax year. Check whether the estimate is based on the prior year or the current year's production. Enter the estimated tonnage and taxable value on Line 1 or Line 2 under the appropriate column. Finally, multiply the tonnage and taxable value by the tax rate. Tax rates are entered by the Department. The tax rates for phosphate rock and for other solid minerals are provided in sections 211.3103 and 211.31, F.S. The tax rate for heavy minerals is determined annually by the Department, as provided in section 211.3106, F.S.

**Electronic Payment of Tax:** You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in severance taxes during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. You may use the Department's free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

**How do I amend my estimated tax?** To amend the declaration of estimated tax, obtain Form DR-142ES from the Department. Check the box on the form indicating an amended declaration. Complete your name, address, and federal employer identification number (FEIN). Enter the taxable year of the amended declaration. Calculate the amended estimate for the entire year and subtract (on Line 6) any payments already made for the year. Divide the balance due for the year by the number of remaining payments due to calculate each installment amount. Be sure to complete the coupon information, including installment number.

**Underpayment of estimated tax:** An underpayment of estimated tax will be determined if the total amount of installment payments is less than 80% of the tax finally determined to be due for the tax year, and less than the total amount of tax that was due in the prior year. Penalty (at the rate of 20% per year) is due on any portion of an installment of estimated tax that is underpaid or late. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Payment coupons:** Complete the back of each payment coupon before filing with the Department. Enter the amount of the installment and the amount (if any) of unused overpayment credit from *Solid Mineral Severance Tax Return* (Form DR-142) to be applied to the payment. Transfer the amount on Line 3 on the back of the coupon to the front of the coupon. Make sure the printed name, address, FEIN, taxable year, and installment number are on the coupon, or type or print them if you are using a form with no preprinted information. If the payment is made electronically, check the box on the front of the coupon.

**Mail the declaration** including the first installment, coupons, and payments to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

**Filing of annual return:** An annual return (Form DR-142) is due on or before April 1 of the year following the taxable year. Returns will be mailed to taxpayers on or about January 1 of each year.

## **Contact Us**

Information and tutorials are available at **[floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education)**.

Forms and publications are available at **[floridarevenue.com/forms](http://floridarevenue.com/forms)**.

To find a taxpayer service center near you, go to **[floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)**.

## **Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at **[floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)**.

References: Sections 211.31, 211.3103, and 211.3106, Florida Statutes



# Miami-Dade County Lake Belt Mitigation Fees Return

DR-146  
R. XX/XX  
Rule 12B-7.031, F.A.C.  
Effective XX/XX  
Page 1 of 2

Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name and address if not preprinted:

Certificate # :  
Business Partner # :  
Contract Object # :  
FEIN :  
Collection Period :

Return Due:

Late After:

**A return must be filed even if no tax is due  
or electronic payment has been sent.**

## Who Must File a Return?

Any lime rock or sand miner, or its subsidiary or affiliate, who extracts and sells lime rock or sand product from within the Miami-Dade County Lake Belt Area and Township is required to file this return.

## What Fees are Paid on this Return?

This form is used to calculate the Miami-Dade County Lake Belt Mitigation Fee. This fee is imposed on each ton of lime rock and sand extracted in its raw, processed, or manufactured form from within the Miami-Dade County Lake Belt Area and Township. A lime rock or sand miner, or its subsidiaries or affiliates, who sells lime rock or sand products is required to collect the mitigation fee and forward the proceeds to the Department of Revenue.

## Instructions for filing this tax return.

**Line 1:** Enter the total tons of limerock and sand extracted and sold or transferred during the collection period.

**Line 2:** The fee rate is printed on Line 2 of the return.

**Line 3:** Multiply Line 1 by Line 2 and enter the result.

**Line 4: Less DOR Credit Memo.** Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

**Line 5: Fee Due.** Enter the result of Line 3 minus Line 4.

**Line 6: Plus Penalty.** If you are late filing your return or paying the fees due, add a late penalty of 10% of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.

**Line 7: Plus Interest.** Calculate interest from the **Late After** date on the front of the return until the date the return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year. For current and prior period interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 8: Total Due with Return.** Enter the total of Lines 5, 6, and 7 on Line 8. This is the amount you owe. Make your check or money order payable to the Florida Department of Revenue.

## Electronic Payment of Tax

You may voluntarily pay taxes electronically. However, if you paid \$5,000 or more in severance taxes during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically pay taxes in the next calendar year. We offer the use of our free and secure website to pay tax electronically. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on paying tax electronically.

Florida Department  
of Revenue

Certificate Number

Miami-Dade County  
Lake Belt Mitigation Fees Return

Collection Period

1. Tons of Limerock and  
Sand Extracted and Sold or  
Transferred

2. Fee Rate (see instructions)

3. Total (Line 1 times Line 2)

4. Less DOR Credit Memo

5. Fee Due (Line 3 - Line 4)

6. Plus Penalty  
(see instructions for Rates)

7. Plus Interest  
(see Instructions for rates)

8. Total Due with Return  
(Add Lines 5, 6, and 7)

HD/PM DATE:

DR-146  
R. XX/XX

Due:  
Late After:

☐ Check here if payment  
was made electronically.

DR-146

Do not write in this space.

When you **electronically pay**, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month** to avoid penalty and interest. Keep the confirmation number in your records. For a list of electronic payment deadlines, visit [floridarevenue.com/forms](http://floridarevenue.com/forms) and select the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) under the eServices section.

**When is the tax return due and payable?**

Returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand delivered to the Department on the first business day following the 20th. You must file a tax return, even if no fees are due. Late-filed returns are subject to penalty and interest.

**Sign and date the tax return.** The return must be signed by a person who is authorized to sign on behalf of the provider.

**Mail your return and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

**Subscribe to Receive Updates by Email from the Department.**

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

**Change of Information - Miami-Dade County Lake Belt Mitigation Fees**

☐ The legal entity changed on \_\_\_\_/\_\_\_\_/\_\_\_\_. **If you change your legal entity and are continuing to do business in Florida, you must notify the Department of any changes by calling Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).**

☐ The business was closed permanently on \_\_\_\_/\_\_\_\_/\_\_\_\_. (The Department will cancel your certificate number as of this date.)

Are you a corporation/partnership required to file a corporate income tax return? ☐ Yes ☐ No

☐ The business will close/was closed temporarily on \_\_\_\_/\_\_\_\_/\_\_\_\_. I plan to reopen on \_\_\_\_/\_\_\_\_/\_\_\_\_.

Forwarding Address: \_\_\_\_\_

☐ This year only  
or  
☐ Recurring every year

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

☐ The business was sold on \_\_\_\_/\_\_\_\_/\_\_\_\_. The new owner information is:

Name of New Owner: \_\_\_\_\_ Telephone Number of New Owner: (\_\_\_\_) \_\_\_\_\_

Mailing Address of New Owner: \_\_\_\_\_

City: \_\_\_\_\_ County: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Certificate Number**

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**FEIN**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

**Business Partner Number**

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

► Signature of Taxpayer (Required): \_\_\_\_\_ Date: \_\_\_\_\_ Telephone Number: (\_\_\_\_) \_\_\_\_\_

Detach coupon and return with payment

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Signature of Preparer \_\_\_\_\_ Date \_\_\_\_\_

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

SUMMARY OF PROPOSED RULE

Beginning January 1, 2023, the proposed amendments to Rule 12B-8.003, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Forms DR-907N (Instructions for Filing Insurance Premium Installment Payment (Form DR-907)) and DR-908N (Instructions for Preparing Form DR-908 Insurance Premium Taxes and Fees Return) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-908 (Insurance Premium Taxes and Fees Return) and pay the tax by electronic means.

Other updates include:

- Forms DR-907N, DR-908, and DR-908N are revised to incorporate the Strong Families and New Worlds Reading Initiative tax credits that may be taken against insurance premium tax.
- Form DR-908 and Form DR-350900 (Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908) are revised to update the name of a local jurisdiction within Palm Beach County from Lake Worth to Lake Worth Beach pursuant to city ordinance (number 2018-18, § 7, 12-13-18, passed at referendum 3-12-19).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change and to provide other updates.

### FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

### SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

### SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-8.003, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

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## DEPARTMENT OF REVENUE

## Miscellaneous Tax

RULE NO.:            RULE TITLE:

12B-8.003 Tax Statement; Overpayments

**PURPOSE AND EFFECT:** Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and to provide other updates.

**SUMMARY:** Beginning January 1, 2023, the proposed amendments to Rule 12B-8.003, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Forms DR-907N (Instructions for Filing Insurance Premium Installment Payment (Form DR-907)) and DR-908N (Instructions for Preparing Form DR-908 Insurance Premium Taxes and Fees Return) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-908 (Insurance Premium Taxes and Fees Return) and pay the tax by electronic means.

Other updates include:

Forms DR-907N, DR-908, and DR-908N are revised to incorporate the Strong Families and New Worlds Reading Initiative tax credits that may be taken against insurance premium tax.

Form DR-908 and Form DR-350900 (Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908) are revised to update the name of a local jurisdiction within Palm Beach County from Lake Worth to Lake Worth Beach pursuant to city ordinance (number 2018-18, § 7, 12-13-18, passed at referendum 3-12-19).

SUMMARY OF STATEMENT OF ESTIMATED  
REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described

herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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., section 2, Ch. 2022-151 LOF F.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12B-8.003 Tax Statement; Overpayments.**

(1) 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-14248">http://www.flrules.org/Gateway/reference.asp?No=Ref-14248</a> )	<u>01/23</u> <del>01/22</del>
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2022</u> <del>2021</del> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14249">http://www.flrules.org/Gateway/reference.asp?No=Ref-14249</a> )	<u>01/23</u> <del>01/22</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-14250">http://www.flrules.org/Gateway/reference.asp?No=Ref-14250</a> )	<u>01/23</u> <del>01/22</del>
(6) DR-350900	<u>2022</u> <del>2021</del> Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14251">http://www.flrules.org/Gateway/reference.asp?No=Ref-14251</a> )	<u>01/23</u> <del>01/22</del>

PROPOSED EFFECTIVE DATE: January 1, 2023

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., section 2, Ch. 2022-151 LOF, 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, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE  
PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY  
HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: July 12, 2022

[REDACTED]

[REDACTED]



# Instructions for Filing Insurance Premium Installment Payment (Form DR-907)

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

DR-907N  
R. XX/XX  
Rule 12B-8.003, F.A.C.  
Effective XX/XX  
Page 1 of 1

## When is the installment payment due and payable?

Installments of tax are due and payable on April 15, June 15, and October 15, of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

You are able to file and pay insurance premium tax electronically using the Department's secure website. If you paid **\$5,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices) for more information.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

When you **electronically pay**, or electronically file and pay at the same time, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the due date** to avoid penalty and interest. Keep the confirmation number in your records. See the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for payment deadlines.

**What are the installment payments based on?** Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.**

Because of the complexities of computing the standard 90% installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27% of the tax due in the preceding year for each installment payment. If each installment is 27% of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of credits earned during the tax year for the:

- Strong Families Tax Credits
- Florida Tax Credit Scholarship Program Credits
- New Worlds Reading Initiative Credits

Contributions must be made on or before the due date of Form DR-908 to decrease the amount that must be paid to meet the prior year exception.

**For example**, an insurer that paid \$100,000 in insurance premium tax, after credits, last year is required to remit \$27,000 by April 15, another \$27,000 for a total of \$54,000 by June 15, and another \$27,000 for a total of \$81,000 by October 15 of the year. The amount required to be remitted by each installment due date to meet the prior year exception is reduced

by any Strong Families Tax Credits, Florida Tax Credit Scholarship Program Credits, or New Worlds Reading Initiative Credits earned for the taxable year. Assuming the insurer made a contribution of \$50,000 for the taxable year and received a certificate of contribution, it would not need to make any installment payment to meet the prior year exception for the first installment, but it would need to remit \$4,000 by June 15 to meet the prior year exception for the second installment, and would need to remit a total of \$31,000 by October 15 to meet the prior year exception for the third installment.

## Penalty for Underpayment/Late Filing of Insurance Premium Tax Installment Payments

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90% of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10% on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

## Interest for Underpayment/Late Filing of Insurance Premium Tax

Interest accrues when a taxpayer fails to pay any amount due on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes. For current and prior year interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

## Where to Mail Your Form and Payment

Mail your completed Form DR-907 and payment to:  
Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0150

## Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount), then select the type of change you are requesting.

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**Subscribe to Receive Email Alerts from the Department.** Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Florida Department of Revenue  
Insurance Premium Taxes and Fees Return  
For Calendar Year 2022

Return is due March 1, 2023

DR-908  
R. XX/XX  
Rule 12B-8.003, F.A.C.  
Effective XX/XX  
Page 1 of 12

DOR USE ONLY

POSTMARK OR HAND-DELIVERY DATE

FEIN

Florida  
Code

Business Partner No.

Name  
Address  
City/St/ZIP

☐ Original Return ☐ Final Return

☐ Amended Return

Reason for amended or final return: \_\_\_\_\_

Computation of Insurance Premium Taxes and Fees

	US Dollars	Cents
1. Total Premium Tax Due (Schedule I) .....	1. <input type="text"/>	<input type="text"/>
2. Credits Against the Tax (Schedule III) .....	2. <input type="text"/>	<input type="text"/>
3. Net Premium Tax Due (If Line 1 minus Line 2 equals less than zero, enter zero) .....	3. <input type="text"/>	<input type="text"/>
4. State Fire Marshal Regulatory Assessment (Schedule X).....	4. <input type="text"/>	<input type="text"/>
5. Wet Marine and Transportation Tax (Schedule XI) .....	5. <input type="text"/>	<input type="text"/>
6. Firefighters' Pension Trust Fund (Schedule XII) .....	6. <input type="text"/>	<input type="text"/>
7. Municipal Police Officers' Retirement Trust Fund (Schedule XIII).....	7. <input type="text"/>	<input type="text"/>
8. Retaliatory Tax (Schedule XIV) .....	8. <input type="text"/>	<input type="text"/>
9. Filing Fees (Note: Prepaid limited health service organizations, legal expense insurance corporations, and fraternal benefit societies must report and pay all filing fees to the Office of Insurance Regulation).....	9. <input type="text"/>	<input type="text"/>
10. Commercial/Residential Policy Surcharge (Schedule XVI) plus Payment Due from Refund (Schedule XVII).....	10. <input type="text"/>	<input type="text"/>
11. Total Tax Due (Sum of Line 3 through Line 10) .....	11. <input type="text"/>	<input type="text"/>

Form DR-908 is a machine-readable form. Please follow the hand print or machine print instructions. Use black ink.

If hand printing this document, print your numbers as shown  
and write one number per box. Write within the boxes.

0 1 2 3 4 5 6 7 8 9

If typing this document, type through the boxes and type all  
of your numbers together.

0123456789

Payment Coupon 2022 Insurance Premium Taxes and Fees

Do not detach coupon.

DR-908  
R. XX/XX

To ensure proper credit to your account, enclose your check with tax return when mailing.

Check here if you transmitted funds electronically ☐

Enter name and address, if not pre-addressed:

Name  
Address  
City/St/ZIP

Return is due March 1, 2023

	US Dollars	Cents
Total amount due from Line 16	<input type="text"/>	<input type="text"/>
Overpayment to be Refunded from Line 17	<input type="text"/>	<input type="text"/>
FEIN Enter FEIN if not pre-addressed	<input type="text"/>	<input type="text"/>
Business Partner Number	<input type="text"/>	<input type="text"/>

Do not write in the space below.





Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE I**

**COMPUTATION OF INSURANCE PREMIUM TAX**  
**(Not To Be Used for Wet Marine and Transportation Tax)**

\*\*\* Include the Florida Business Page of Your Florida Annual Statement \*\*\*

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Property/Casualty/Miscellaneous			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
2.	Life			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
3.	Accident and Health			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
4.	Prepaid Limited Health Service Organizations		1.75%	
5.	Commercial Self-Insurance Funds		1.60%	
6.	Group Self-Insurance Funds		1.60%	
7.	Medical Malpractice Self-Insurance		1.60%	
8.	Assessable Mutual Insurers		1.60%	
9.	Corporation Not-for-Profit Self-Insurance Funds		1.60%	
10.	Public Housing Authorities Self-Insurance Funds (see instructions)		1.60%	
11.	Annuity Premiums (Schedule II, Line 3)			
12.	Total Premium Tax Due (Add Lines 1c, 2c, 3c, and 4 through 11. Enter here and on Page 1, Line 1)*→			

\* If zero or less, enter -0-

**SCHEDULE II**

**ANNUITY CONSIDERATION PREMIUMS**

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Annuity Premiums		1.00%	
2.	Premium Tax Savings Derived and Credited to the "Holders" (If none, enter zero "0")			
3.	Total Annuity Premiums Due (Line 1 minus Line 2. Enter here and on Schedule I, Line 11)*→			

\* If zero or less, enter -0-

**SCHEDULE III**

**CREDITS AGAINST THE PREMIUM TAX**

1.	Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
2.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3, minus credit used Schedule XI, Line 6)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)	
4.	Eligible Corporate Income Tax Credit (Schedule V, Line 11)	
5.	Salary Tax Credit (Schedule V, Line 12)	
6.	Strong Families Tax Credit (credit for contributions to eligible charitable organizations) (Schedule V, Line 13) (Enter here and include on Schedule XIV, Line 12, Column A)	
7.	Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S., minus credit used Schedule XI, Line 8) (Enter here and include on Schedule XIV, Line 12, Column A)	
9.	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
10.	Florida Tax Credit Scholarship Program Credit (Schedule V, Line 14), (Enter here and include on Schedule XIV, Line 12, Column A)	
11.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
12.	New Worlds Reading Initiative Credit (Schedule V, Line 15), (Enter here and include on Schedule XIV, Line 12, Column A)	
13.	Total Credits (Sum of Line 1 through Line 12. Enter here and on Page 1, Line 2)→	



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE IV COMPUTATION OF SALARY CREDIT**

**\*\*\* Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit \*\*\***

1.	Total Premium Tax Due (Schedule I, Line 12)	
2.	Less: Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
4.	Corporate Income Tax Paid (Florida Form F-1120, Line 13)	
5.	Total (Line 1 minus Line 2 through Line 4)*	
6.	Eligible Florida Salaries (See Instructions)	
7.	Multiply Line 6 by 0.15	
8.	Salary Credit - (Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4)* →	

\* If zero or less, enter -0-

**SCHEDULE V CORPORATE INCOME, SALARY AND CREDIT LIMITATIONS**

1.	Total Corporate Income Tax Paid (Florida Form F-1120, Line 13)**	
2.	Less: Corporate Income Tax Credit Taken against Wet Marine and Transportation Insurance Tax (Schedule XI, Line 5)	
3.	Eligible Net Corporate Income Tax (Line 1 minus Line 2)	
4.	Salary Credit (Schedule IV, Line 8)	
5.	Total Premium Tax Due (Schedule I, Line 12)	
6.	Less: Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
7.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
8.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
9.	Premium Tax Due After Deductions (Line 5 minus Lines 6 through 8)	
10.	Corporate Income Tax and Salary Credit Limitation (Multiply Line 9 by 0.65)	
11.	Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)* →	
12.	Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2., F.S., applies (See Instructions). →	
13.	Strong Families Tax Credit (credit for contributions to eligible charitable organizations) (Enter the lesser of your 2021 eligible contribution plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11 and 12] here and on Schedule III, Line 6.) Attach copies of the certificates of contribution from the eligible charitable organization(s).	
14.	Florida Tax Credit Scholarship Program Credit (Enter the lesser of your 2022 eligible contributions plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11, 12, and 13] here and on Schedule III, Line 10.) Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.	
15.	New Worlds Reading Initiative Credit (Enter the lesser of your 2021 eligible contribution plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11, 12, 13, and 14] here and on Schedule III, Line 12.) Attach copies of the certificates of contribution from the Administrator(s).	

\* If zero or less, enter -0-

**\*\* If you filed on a consolidated basis for corporate income tax, you MUST include a schedule showing how the credit is claimed by each subsidiary.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE VI WORKERS' COMPENSATION ADMINISTRATIVE ASSESSMENT CREDIT LIMITATION**

**\*\*\* Include Your Florida Carrier and Self Insurance Fund Quarterly Premium Reports if Claiming this Credit\*\*\***

1.	Workers' Compensation Premiums Written (Annual Statement - Florida Business, Line 16)*	
2.	Multiply Line 1 by 0.0175 (Self Insurers multiply by 0.016)	
3.	Administrative Assessments Paid to Workers' Compensation Trust Fund (Florida Carrier and Self Insurance Fund Quarterly Premium Reports must be attached)	
	a. First Quarter Assessment _____ b. Second Quarter Assessment _____	
	c. Third Quarter Assessment _____ d. Fourth Quarter Assessment _____	
	Total Administrative Assessments Paid*	
4.	Workers' Compensation Administrative Assessment Credit (Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1)*	→

\* If zero or less, enter -0-

**SCHEDULE VII FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION CREDIT (FLAHIGA)**

**\*\*\* Be Sure To Include Your FLAHIGA Certificates of Contribution if Claiming this Credit \*\*\***

Year	Total Class B and C Assessments Paid	- Refunds	= Total Assessments Paid	x Rate	= Credit Amount	Year
1983				.001		1983
1984				.001		1984
1985				.001		1985
1986				.001		1986
1987				.001		1987
1988				.001		1988
1989				.001		1989
1990				.001		1990
1991				.001		1991
1992				.001		1992
1993				.001		1993
1994				.001		1994
1995	*			.001		1995
1996				.001		1996
2002				.050		2002
2003				.050		2003
2004				.050		2004
2005				.050		2005
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
2016				.050		2016
2017				.050		2017
2018				.050		2018
2019				.050		2019
2020				.050		2020
2021				.050		2021

1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 7)<sup>(1)</sup> →

\* In 2002, refunds were issued by FLAHIGA from 1995 assessments. These refunds must be subtracted from the original assessments to properly calculate the amount of FLAHIGA credit.

<sup>(1)</sup> If zero or less, enter -0-



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULES VIII AND IX**

**NOT USED**

**SCHEDULE X STATE FIRE MARSHAL REGULATORY ASSESSMENT TAX/SURCHARGE**

	Types of Fire Premiums	Total Premiums	Fire Percentage	Taxable Premiums
1.	Fire - Residential		93%	
2.	*Fire - Commercial	*	93%	
3.	*Commercial Multiple Peril <sup>(1)</sup>	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units <sup>(1)</sup>	*	25%	
5.	*Farmowners Multiple Peril	*	15%	
6.	*Crop	*	0%	
7.	Residential Allied Lines		5%	
8.	*Commercial Allied Lines	*	5%	
9.	Homeowners Multiple Peril		25%	
10.	Ocean Marine		10%	
11.	Inland Marine		12%	
12.	Earthquake		5%	
13.	Other			
14.	Total Taxable Premiums (Sum of Line 1 through Line 13)			
15.	State Fire Marshal Tax Due (Multiply Line 14 by 0.01) <sup>(2)</sup>			→
16.	*Additional Premiums Subject to Surcharge (See Instructions)			
17.	*Total Premiums Subject to Surcharge (See Instructions)			
18.	Surcharge Due (Multiply Line 17 by 0.001) <sup>(2)</sup>			→
19.	Total State Fire Marshal Tax Due Plus Total Surcharge Due (Line 15 plus Line 18) (Enter here and on Page 1, Line 4)			→

(1) Report the combined total for both the “non-liability” and “liability” portions.

(2) If zero or less, enter -0-

**SCHEDULE XI WET MARINE AND TRANSPORTATION TAX**

1.	Net Premiums (See Instructions)	
2.	Less: Net Losses Paid	
3.	Gross Underwriting Profit (Line 1 minus Line 2)*	
4.	Wet Marine and Transportation Tax (Multiply Line 3 by 0.0075)	
5.	Corporate Income Tax Credit (Florida Form F-1120, Line 13. See Instructions)	
6.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3. See Instructions)	
7.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3. See Instructions)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S. See Instructions)	
9.	Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)*	→

\* If zero or less, enter -0-



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XII - A**

**FIREFIIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
015	Boca Grande Fire Control Dist.	
017	Bonita Springs Fire Control Dist.	
021	Destin Fire Control District	
023	East Lake Tarpon Fire Control Dist.	
024	Greater Naples Fire Rescue District	
025	East Niceville Fire District	
027	Englewood Area Fire Control Dist.	
029	Estero Fire Prot. & Resc. Svc. Dist.	
033	Holley-Navarre Fire Control District	
043	Midway Fire District	
047	North Bay Fire District	
050	North Collier Fire Ctrl & Rescue Dist.	
053	North River Fire Control District	
055	Ocean City-Wright Fire Control District	
057	Okaloosa Island Fire Control District	
059	Pace Fire Rescue District	
060	Palm Harbor Special Fire Control Dist.	
064	San Carlos Park Fire Service Dist.	
067	South Walton Fire Control District	
069	Southern Manatee Fire & Resc. Dist.	
073	St. Lucie County Fire District	
094	West Manatee Fire & Rescue Dist.	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
129	Atlantis	
130	Auburndale	
134	Avon Park	
140	Baldwin	
148	Bartow	
167	Belleair	
171	Belleair Bluffs	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
198	Briny Breezes	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
238	Chattahoochee	
251	Clearwater	
253	Clermont	
255	Clewiston	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
290	Davenport	

Code	Municipality/ Fire Control District	Total Taxable Premiums
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
303	Deltona	
316	Dunedin	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
379	Fort Walton Beach	
385	Fruitland Park	
387	Gainesville	
402	Golf	
416	Greenacres	
427	Gulfport	
428	Gulf Stream	
431	Haines City	
432	Hallandale Beach	
438	Havana	
442	Hialeah	
446	Highland Beach	
452	Hillsboro Beach	
458	Holly Hill	
459	Hollywood	
464	Homestead	
475	Hypoluxo	
477	Indialantic	
480	Indian River Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
502	Jupiter Inlet Colony	
504	Kenneth City	
505	Key Biscayne	
506	Key Colony Beach	
509	Key West	
515	Kissimmee	
521	LaBelle	
526	Lake Alfred	
530	Lake City	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth Beach	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
554	Lauderdale-by-the-Sea	
<b>Subtotal</b>		



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XII - B**

**FIREFIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
602	Mangonia Park	
603	Marathon	
604	Marco Island	
607	Marianna	
620	Melbourne	
626	Miami	
627	Miami Beach	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
687	North Miami Beach	
690	North Port	
691	North Redington Beach	
693	Oakland Park	
695	Ocala	
698	Ocean Ridge	
701	Ocoee	
706	Okeechobee	
709	Oldsmar	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
747	Palm Beach Shores	
748	Palm Coast	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
811	Punta Gorda	
816	Quincy	
824	Redington Beach	
825	Redington Shores	

Code	Municipality/ Fire Control District	Total Taxable Premiums
831	Riviera Beach	
836	Rockledge	
844	Safety Harbor	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
869	Sarasota	
870	Satellite Beach	
871	Sea Ranch Lakes	
874	Sebring	
875	Seminole	
896	South Pasadena	
900	Starke	
909	Sunrise	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	
926	Tequesta	
930	Titusville	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
966	West Palm Beach	
978	Wilton Manors	
980	Windermere	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XII, you must answer Question B on Page 2.

Subtotal from Page 7 .....1.

Subtotal from Page 8 .....2.

Total Tax .....3.

[Line 1 plus Line 2 times 1.85% (0.0185).

Enter here and on Page 1, Line 6] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - A**

**MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
106	Altamonte Springs	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
130	Auburndale	
132	Aventura	
134	Avon Park	
141	Bal Harbour Village	
148	Bartow	
151	Bay Harbor Island	
167	Belleair	
169	Bellevue	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
290	Davenport	
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
377	Fort Pierce	
379	Fort Walton Beach	
384	Frostproof	
387	Gainesville	
400	Golden Beach	
415	Green Cove Springs	
416	Greenacres	
425	Gulf Breeze	
427	Gulfport	
431	Haines City	

Code	Municipality	Total Taxable Premiums
432	Hallandale Beach	
442	Hialeah	
443	Hialeah Gardens	
458	Holly Hill	
459	Hollywood	
461	Holmes Beach	
464	Homestead	
472	Howey-in-the-Hills	
477	Indianalantic	
479	Indian Harbour Beach	
480	Indian River Shores	
481	Indian Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
501	Jupiter	
505	Key Biscayne	
509	Key West	
515	Kissimmee	
524	Lady Lake	
526	Lake Alfred	
530	Lake City	
536	Lake Helen	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth Beach	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
604	Marco Island	
607	Marianna	
618	Medley	
620	Melbourne	
621	Melbourne Beach	
626	Miami	
627	Miami Beach	
628	Miami Shores Village	
629	Miami Springs	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
686	North Miami	
<b>Subtotal</b>		



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - B**

**MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	

Code	Municipality	Total Taxable Premiums
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 .....1.

Subtotal from Page 10 .....2.

Total Tax .....3.

[Line 1 plus Line 2 times 0.85% (0.0085).

Enter here and on Page 1, Line 7] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE XIV**

**RETALIATORY TAX COMPUTATION**

		Column A State of Florida*	Column B State of Incorporation*
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]*		

**NOTE:** Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.

\* If zero or less, enter -0-

**SCHEDULE XV**

**NOT USED**

**SCHEDULE XVI**

**SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES**

Type of Policy	Policies Subject to Surcharge (sum of 4 quarters)	Rate	Surcharge Due
A. Commercial		X \$ 4.00	A.
B. Residential		X \$ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

\* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

**SCHEDULE XVII**

**PAYMENT DUE FROM FLORIDA LIFE AND HEALTH  
INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND**

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	
--	--

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
The forms are available online at **[floridarevenue.com/forms](http://floridarevenue.com/forms)**.*

Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.



# Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2022

DR-908N  
R. XX/XX  
Rule 12B-8.003, F.A.C.  
Effective XX/XX  
Page 1 of 14

## General Instructions

### Part One

#### Taxpayers Required to File Form DR-908

Under Chapter 624, Florida Statutes (F.S.), every authorized domestic, foreign, and alien insurer engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or annuity in Florida shall annually remit a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations issued in the State of Florida. Additionally, every authorized domestic, foreign, and alien insurer shall report its gross underwriting profit on wet marine and transportation insurance, as defined in section (s.) 624.607(2), F.S., written in the State of Florida during the preceding calendar year. In addition to the premium/underwriting profit taxes imposed under Chapter 624, F.S., an excise tax is levied by each municipality or special fire control district described and classified in ss. 175.041 and 185.03, F.S., on every authorized insurer engaged in the business of property insurance and casualty insurance, respectively, in the State of Florida. Every domestic, foreign, and alien insurer authorized to engage in the business of fire insurance in the State of Florida shall be subject to a regulatory assessment on policies of fire insurance issued and insuring property in the State of Florida.

The premium/underwriting profit taxes, excise taxes, and regulatory assessment must be reported and filed on Form DR-908. **Form DR-908 should NOT be filed for each Florida location of an insurer unless the location has its own Federal Employer Identification Number (FEIN).** If you need additional assistance in completing Form DR-908, please call 850-488-6800.

#### When and Where to File Form DR-908

Form DR-908 is due on or before March 1 each year. Mail your completed Form DR-908 and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If there is an overpayment to be refunded (Line 17), mail your completed Form DR-908 to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

A return will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely filed if it is postmarked the next business day.

#### Taxable Year

The taxable year for the *Insurance Premium Taxes and Fees Return* (Form DR-908) is based on a calendar year ending December 31.

#### Payment of Tax

The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

#### Electronic Filing

You are able to file and pay insurance premium tax electronically using the Department's secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters' Pension Trust Fund, and Schedule XIII, Municipal Police Officers' Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid **\$5,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit the Department's website at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices) for more information.

**Important:** Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for **each** account.

#### Attachments and Statements

A copy of the Florida Business Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you are claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 for each quarter of credit claimed and a copy of Form RTS-71 if applicable. If you electronically file Forms RT-6 (*Employer's Quarterly Report*) and RTS-71 (*Quarterly Concurrent Employment Report*), you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached if you wrote workers' compensation insurance. (Forms RT-6 and RTS-71 are incorporated by reference in Department of Economic Opportunity Rule 73B-10.037, Florida Administrative Code [F.A.C.].)

Several credits, in addition to the salary tax credit and workers' compensation administrative assessment credit, require certifications and/or other documents to be attached to Form DR-908 in order to claim that particular credit (see Part Two, "Specific Instructions").

For any insurer required to compute retaliatory tax, a copy of the state of incorporation's *Insurance Premium Tax Return*, *Corporate Income Tax Return*, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.

**Signature and Verification**

All returns must bear the original signature of an authorized officer or fiduciary. **Faxed copies, rubber stamps, or photocopies of signatures are not considered original signatures.**

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), if applicable, and
- Preparer tax identification number (PTIN).

**Account Changes**

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount), then select "Change address or account status."

**To Amend a Return**

Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the "Amended Return" box on Form DR-908 and list the reason(s) for amending the return. **All amended returns must bear an original signature as described above.**

**Declaration of Estimated Tax**

Taxpayers are required to make three installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax installments electronically using the Department's secure website.

**When is the installment payment due and payable?**

Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day. **When you electronically pay, or electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the due date to avoid penalty and interest.** Keep the confirmation number in your records. See the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for a list of deadlines.

**What are the installment payments based on?**

Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90% (0.90) installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27% (0.27) of the tax due in the preceding year for each installment payment. If each

installment is 27% (0.27) of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of Strong Families Tax Credits, Florida Tax Credit Scholarship Program Credits, and New Worlds Reading Initiative Credits earned with contributions made for the current year.

**Where to Mail Your Form DR-907 and Payment:**

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0150

**Penalty**

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90% (0.90) of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10% (0.10) on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

**Interest**

Interest accrues when a taxpayer fails to pay any amount due or any portion thereof, on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior year interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Contact Us:**

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**If you have any questions**, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**Subscribe to Receive Email Alerts from the Department.**

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## Part Two Specific Instructions

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**General Information Questions**

Your name, address, FEIN, and Florida code must be entered on the return and payment coupon. Check the appropriate box: "Original," "Amended," or "Final." List the reason(s) for amending the return. If you check the "Final Return" box, include a reason and attach appropriate documentation. Provide your state of domicile, the location of your corporate books, and the phone number, fax number, e-mail address, and name of the individual to be contacted if the Department requires additional information.

Chapter 624, F.S., provides that a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees, policy fees, and gross deposits received from subscribers to reciprocal or interinsurance agreements, annuity premiums, or considerations, and the gross

underwriting profit on wet marine and transportation insurance be paid to the Department of Revenue for the following:

- a) Life and health insurance policies covering persons resident in the State of Florida and all other types of policies and contracts (except annuity policies or contracts) covering property, subjects, or risks located, resident, or to be performed in the State of Florida, omitting premiums on reinsurance assumed and deducting return premiums or assessments. No deductions shall be allowed for reinsurance ceded to other insurers, for monies paid upon surrender of policies or certificates for cash surrender value, for discounts or refunds for direct or prompt payment of premiums or assessments, for dividends of any nature or amount paid and credited or allowed to holders of insurance policies, certificates, or surety, indemnity, reciprocal, or interinsurance contracts or agreements.
- b) Gross receipts on annuity policies or contracts paid by holders in the State of Florida. The premium tax authorized by s. 624.509(1)(b), F.S., shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to annuity holders.
- c) Gross underwriting profit on wet marine and transportation insurance written in the State of Florida. Such gross underwriting profit shall be ascertained by deducting from the net premiums (gross premiums less all return premiums and premiums for reinsurance) the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during such calendar year under such contracts.

#### Computation of Insurance Premium Taxes and Fees Line-By-Line Instructions

##### Line 1. Total Premium Tax Due

Compute your total premium tax due from Schedule I on the basis of the applicable tax rates imposed by or subject to s. 624.509(1) and (2), F.S.

**This calculation does not include wet marine and transportation tax.** (See Line 5 and Schedule XI instructions.) Enter the total from Schedule I, Line 12.

##### Line 2. Credits Against the Tax

Enter the total credits against the tax from Line 13, Schedule III. However, in no event shall the total credits against the tax entered here exceed the total premium tax due.

##### Line 3. Net Premium Tax Due

Subtract Line 2 from Line 1 to arrive at net premium tax due. This line cannot be less than zero.

##### Line 4. State Fire Marshal Regulatory Assessment and Surcharge on Commercial Properties

Compute your regulatory assessment under the provisions of s. 624.515, F.S., using Schedule X. Compute the amount due for the surcharge under the provisions of s. 624.515(2), F.S., using Schedule X. Enter the total from Schedule X.

##### Line 5. Wet Marine and Transportation Tax

Compute the tax imposed by s. 624.510(1), F.S., on wet marine and transportation insurance using Schedule XI and enter the total.

##### Lines 6 and 7. Firefighters' and Municipal Police Officers' Retirement Trust Funds

Compute the total excise tax due imposed under ss. 175.101 and 185.08, F.S., for the Firefighters' Pension Trust Fund and the Municipal Police Officers' Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

##### Line 8. Retaliatory Tax

Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

##### Line 9. Filing Fees

Per s. 624.501(4), F.S., a \$250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be \$1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

**Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.**

##### Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund

Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

##### Line 11. Total Tax Due

Enter the total of Lines 3 through 10 on Line 11 as total tax due.

##### Line 12. Installment Payments

Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest.

If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return.

##### Line 13. Net Tax Due or Overpayment

Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment.

##### Lines 14 and 15. Penalty and Interest

If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installment payments, penalty and interest should be computed and included on these lines.

A penalty of 10% (0.10) is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

**Line 16. Amount Due With This Return**

Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

**Line 17. Amount of Overpayment to be Refunded**

Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11% (0.11). For current and prior year interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

**Schedule I**  
**Computation of Insurance Premium Tax**

**Line 1. Property/Casualty/Miscellaneous**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- Additional Taxable Premiums** - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums** - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premiums are: Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under s. 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; free premiums (uncollected premiums from policies where insurance coverage was provided without being paid by policyholder - net of subsequent collected amounts); federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums.
- Total Taxable Premiums** - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for property/casualty and miscellaneous policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75% (0.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 2. Life**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- Additional Taxable Premiums** - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums** - Enter excluded premiums which were included in direct written premiums.
- Total Taxable Premiums** - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for life policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75% (0.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 3. Accident and Health**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- Additional Taxable Premiums** - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums** - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation and any shared savings incentive amounts under sections 627.6387 and 627.6648, F.S., returned to policy holders as a return of premium or a reduction of premium that is a direct written premium. Some examples of excluded premiums that are included in direct premiums written are: federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D premiums; and federally preempted Medicare Choice Plus premiums.
- Total Taxable Premiums** - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for accident and health policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75% (0.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 4. Prepaid Limited Health Service Organizations**

Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75% (0.0175). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75% (0.0175). Enter the result in the "Tax Due" column.

**Line 5. Commercial Self-Insurance Funds**

Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

**Line 6. Group Self-Insurance Funds**

Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

**Line 7. Medical Malpractice Self-Insurance**

Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

**Line 8. Assessable Mutual Insurers**

Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

**Line 9. Corporation Not-for-Profit Self-Insurance Funds**

Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

**Line 10. Public Housing Authorities Self-Insurance Funds**

Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6% (0.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

**Line 11. Annuity Premiums**

Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

**Line 12. Total Premium Tax Due**

Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

**Schedule II  
Annuity Consideration Premiums**

**Line 1. Total Annuity Premiums**

Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1% (0.01), and enter the tax due in the corresponding column.

**This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.**

**Line 2. Tax Savings Credited to Annuity Holders**

Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

**Line 3. Total Annuity Premiums Due**

Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

**Schedule III  
Credits Against The Premium Tax**

**Line 1. Workers' Compensation Administrative Assessment Credit**

Enter the amount from Schedule VI, Line 4.

**Line 2. Firefighters' Pension Trust Fund Credit**

Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

**Line 3. Municipal Police Officers' Retirement Trust Fund Credit**

Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used on Schedule XI, Line 7.

**Line 4. Eligible Corporate Income Tax Credit**

Enter the amount from Schedule V, Line 11.

**Line 5. Salary Tax Credit**

Enter the amount from Schedule V, Line 12.

**Line 6. Strong Families Tax Credit (credit for contributions to eligible charitable organizations)**

Enter the amount from Schedule V, Line 13.

**Line 7. Florida Life and Health Insurance Guaranty Association Credit**

Enter the amount from Schedule VII, Line 1.

**Line 8. Community Contribution Credit**

Enter the amount of Community Contribution Credit approved for the tax year under s. 624.5105, F.S., less any Community Contribution Credit taken against the Wet Marine and Transportation Tax from Schedule XI, Line 8.

**A copy of the approval letter must be attached to the Form DR-908 on which the credit is claimed.** Any Community Contribution Credit not used in any single year may be carried forward for a period not to exceed five (5) years. If credit carryovers are used, attach a schedule reconciling all carryovers.

**Line 9. Capital Investment Tax Credit**

Enter the amount of the Capital Investment Tax Credit approved for the tax year.

Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying

project, as defined in s. 220.191(1)(g)1. and 2., F.S. **Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying project's Florida premium tax liability for the year must also be attached to be able to claim this credit.** This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying project. Insurers may apply for this credit with Enterprise Florida, Inc., at 850-298-6620.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the insurance premium tax.

#### Line 10. Florida Tax Credit Scholarship Program Credit

Enter the amount from Schedule V, Line 14.

#### Line 11. New Markets Tax Credit

Per s. 288.9916, F.S., a credit is available for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. **Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed five (5) years.

#### Line 12. New Worlds Reading Initiative Credit

Enter the amount from Schedule V, Line 15.

#### Line 13. Total Credits

Enter the total of Lines 1 through 12 on Line 13. The total from Line 13 is then entered on Page 1, Line 2 of the return.

### Schedule IV Computation of Salary Credit

**In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.**

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15% (0.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters," "managing general agents," and "service representatives," as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service

company within its affiliated group on **July 30, 2002** may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust Fund Credit, the Municipal Police Officers' Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group's eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush's veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

**Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual premium tax return, Form DR-908. Form RTS-71 must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees' wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.**

**Line 1. Total Premium Tax Due**

Enter the total from Schedule I, Line 12.

**Lines 2 and 3. Firefighters' and Municipal Police Officers' Retirement Fund Credits**

Enter the total taxes computed from Schedules XII-B and XIII-B, respectively, onto Lines 2 and 3 respectively.

**Line 4. Corporate Income Tax Paid**

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2022. The credit granted for corporate income tax is available for the annual period in which such tax payments are made. Payments of estimated income tax under Chapter 220, F.S., shall be deemed paid either at the time the insurer actually files its annual returns under Chapter 220, F.S., or at the time such returns are required to be filed, whichever occurs first.

If a consolidated corporate income tax return is filed, enter the insurance company's pro rata share of the consolidated income tax paid. Each company in the affiliated group with positive income is allocated a share of the income tax paid. An insurance company with positive income is allocated part of the consolidated income tax paid based on its positive Florida income after additions and subtractions (before apportionment) over the total income of all companies within the affiliated group with positive Florida income after additions and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliated group to the members of the group with positive income.

For example, Company A (\$100,000 positive income after Florida additions and subtractions and before apportionment), Company B (\$100,000 positive income after Florida additions and subtractions and before apportionment), and Company C (\$50,000 loss after Florida additions and subtractions and before apportionment) filed a Florida consolidated corporate income tax return and paid \$5,000 in tax. Company C is not allocated any of the consolidated corporate income tax paid because it did not have any positive income. Company A is allocated \$2,500 ( $\$100,000 / \$200,000 \times \$5,000$ ). Company B is allocated \$2,500 ( $\$100,000 / \$200,000 \times \$5,000$ ).

**Line 5. Total (Net Tax)**

Subtract Lines 2 through 4 from Line 1 and enter the difference. This is the net tax figure to be used for comparison purposes. If zero or less, enter -0-.

**Line 6. Eligible Florida Salaries**

Enter the total eligible Florida salaries. The insurer claiming the credit must be the employer of the claimed employees and must have satisfied the filing requirements of Chapter 73B-10, F.A.C.

If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., enter the allocated amount of the affiliated group's eligible salaries to the individual entity on Line 6.

**Line 7. Computation of Credit**

Multiply the total eligible Florida salaries from Line 6 by 15% (0.15). Enter the result.

**Line 8. Salary Credit (Available)**

Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

**Schedule V****Corporate Income, Salary and Credit Limitations**

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15% (0.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65% (0.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters' and Municipal Police Officers' Retirement Trust Funds, and for the Workers' Compensation Assessment.

**Line 1. Total Corporate Income Tax Paid**

Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** The individual credits claimed cannot exceed the total corporate income tax paid on a consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

**Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax**

Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

**Line 3. Eligible Net Corporate Income Tax**

Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

**Line 4. Salary Credit**

Enter the salary credit computed on Schedule IV, Line 8.

**Line 5. Total Premium Tax Due**

Enter the total premium tax due from Schedule I, Line 12.

**Line 6. Workers' Compensation Administrative Assessment Credit**

Enter the credit computed on Schedule VI, Line 4.

**Lines 7 and 8. Firefighters' and Municipal Police Officers' Retirement Trust Fund Credit**

Enter the total excise taxes from Schedules XII-B and XIII-B onto Lines 7 and 8, respectively.

**Line 9. Premium Tax Due After Deductions**

Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

**Line 10. Limitation of 65 Percent**

Multiply Line 9 by 65% (0.65) and enter the result.

**Line 11. Eligible Corporate Income Tax**

Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

**Line 12. Salary Tax Credit**

Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III,

Lines 4 and 5 respectively. If zero or less, enter -0-. If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

**Line 13. Strong Families Tax Credit (credit for contributions to eligible charitable organizations)**

A credit is available against the insurance premium tax for contributions to eligible charitable organizations under the Florida Strong Families Tax Credit Program. Section 624.51057, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible charitable organization as provided in s. 402.62, F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments);
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,
3. credits for income tax paid under Chapter 220, F.S., and credit allowed under s. 624.509(5), F.S., as such credit is limited by s. 624.509(6), F.S.

To learn more about this credit, or to submit your application for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

Enter the lesser of your eligible contributions to an eligible charitable organization plus carry forwards under ss. 624.51057 and 402.62, F.S., during the 2022 calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11 and 12.

**Attach a copy of the certificate of contribution from each eligible charitable organization to your *Insurance Premium Taxes and Fees Return (Form DR-908)*.**

**Line 14. Florida Tax Credit Scholarship Program Credit**

A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations (SFO) under the Florida Tax Credit Scholarship Program. Section 624.51055, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible SFO as provided in s. 1002.395, F.S., against any net tax due for a taxable year under s. 624.509(1), F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments);
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds);
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as these are limited by s. 624.509(6), F.S.; and
4. credits for the Strong Families Tax Credit Program.

To learn more about this credit or to submit your application, for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2022 calendar year, or the result of (Schedule V, Line 9 less Schedule V, Lines 11, 12, and 13).

**Attach a copy of the certificate of contribution from each nonprofit scholarship funding organization to your *Insurance Premium Taxes and Fees Return (Form DR-908)*.**

**Line 15. New Worlds Reading Initiative Credit**

A credit is available against the insurance premium tax for contributions to the administrator under the New Worlds Reading Initiative. Section 624.51056, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to the administrator as provided in s. 1003.485, F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments);
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds);
3. credits for income tax paid under Chapter 220, F.S., and credit allowed under s. 624.509(5), F.S., as such credit is limited by s. 624.509(6), F.S.;
4. credits for the Strong Families Tax Credit Program; and
5. credits for the Florida Tax Credit Scholarship Program.

To learn more about this credit, or to submit your application for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

Enter the lesser of your eligible contributions to the administrator plus carry forwards under ss. 624.51056 and 1003.485, F.S., during the 2022 calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, and 14.

**Attach a copy of the certificate of contribution from the administrator to your *Insurance Premium Taxes and Fees Return (Form DR-908)*.**

**Schedule VI**

**Workers' Compensation Administrative Assessment Credit Limitation**

**Line 1. Premiums Written**

Enter the total workers' compensation premiums written from the Florida Business Page from the Florida Annual Statement filed with the State of Florida. If zero or less, enter -0-.

**Line 2. Tax Rate of 1.75 Percent**

Multiply the total workers' compensation premiums written by the tax rate of 1.75% (0.0175), or 1.6% (0.016) for self-insurers.

**Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund**

The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

**3a - d.** Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. **Copies of Department of Financial Services' Carrier and Self Insurance Fund Quarterly Premium Reports must be attached.** If total assessments paid are zero or less, enter -0-.

**Line 4. Workers' Compensation Administrative Assessment Credit**

Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

**Schedule VII  
Florida Life and Health Insurance Guaranty  
Association (FLAHIGA) Credit**

Under s. 631.72, F.S., a member insurer of FLAHIGA may take credit against its premium or income tax liabilities any assessments for each year following the year in which the assessment was paid. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its premium or corporate income tax liability for the year it ceases doing business. Uncredited assessments cannot be transferred to another entity. **Attach a copy of the Assessment Levy and a copy of the certificate of contribution for each assessment claimed as a credit.** Enter the amounts of Class B and C assessments paid and the refunds received for each year and then total. Multiply the total assessments paid by the applicable rate for each year.

**Line 1. Total FLAHIGA Credit**

Enter the total credit amount here and on Schedule III, Line 7. If zero or less, enter -0-.

**Schedules VIII and IX**

Not Used

**Schedule X  
State Fire Marshal Regulatory Assessment  
Tax/Surcharge**

A regulatory assessment of 1% (0.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a 0.1% (0.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (s. 624.515, F.S.)

**Total Premiums**

The amount of premiums to be entered in Schedule X in the column titled "Total Premiums" is:

1. The Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums) which are reported on the Florida Business Page of the Florida Annual Statement;
2. Plus additional taxable premiums (some examples of additional taxable premiums are finance and service charges, and managing agent fees);
3. Less excluded premiums (some examples of excludable premiums are any premiums that are federally preempted from state taxation and free premiums [uncollected premiums from policies where insurance coverage was provided without being paid by a policyholder – net of subsequent collected amounts]).

Be sure to include a reconciliation of Florida premiums on the Annual Statement to the amount in the "Total Premiums" column.

Attach a copy of the Florida Business Page from the Annual Statement filed with Florida to Form DR-908.

**Types of Fire Premiums**

"Fire insurance" means the insurance of structures or other property, including real and tangible property, at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.

"Allied lines" means the insurance of structures or other property against loss or damage to such structures or other properties from the risks of tornado, windstorm, hail, sprinkler or water damage, explosion, riot or civil commotion, flood, rain, and damage from aircraft or vehicle.

**Lines 1 through 13.**

Enter the amounts of premiums written for the types of policies listed. Multiply the total premiums by the percentage applicable to the peril of fire (Fire Percentage). Please see Lines 3 and 4 for commercial multiple peril policies to facilitate proper reporting using the correct fire percentage on commercial multiple peril policy premiums for rental condo units. For Crop on Line 6, combine the premiums for multiple peril crop and private crop.

**Note:** When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate without exception a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer's return when a fire percentage used is less than the percentage listed.

**Line 14. Total Taxable Premiums**

Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

**Line 15. State Fire Marshal Tax Due**

Multiply the total on Line 14 by the rate of 1% (0.01) and enter the result.

**Line 16. Additional Premiums Subject to Surcharge**

Enter any additional premiums not included in the amounts on the lines marked with an asterisk (\*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

**Line 17. Total Premiums Subject to Surcharge**

Enter the total premiums from the lines marked with an asterisk (\*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire, commercial multiple peril, farmowners multiple peril, crop, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures commercial property located in this state. If zero or less, enter -0-.

**Line 18. Surcharge Due**

Multiply the total on Line 17 by the rate of 0.1% (0.001) and enter the result.

**Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due**

Enter the sum of the State Fire Marshal Tax and the Surcharge here and on Page 1, Line 4 of the return.

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**Schedule XI**  
**Wet Marine and Transportation Tax**

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Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of 0.75% (0.0075) of the gross underwriting profit.

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. **If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.**

**Line 1. Net Premiums**

Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

**Line 2. Net Losses Paid**

Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

**Line 3. Gross Underwriting Profit**

Subtract Line 2 from Line 1, and enter the difference. Note: If zero or less, enter -0- on this line and on Lines 4 through 8, and go to Line 9.

**Line 4. Wet Marine and Transportation Tax**

Multiply the total on Line 3 times the rate of 0.75% (0.0075) and enter the tax.

**Line 5. Corporate Income Tax Credit**

Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

**Line 6. Firefighters' Pension Trust Fund Credit**

Enter the amount computed on Schedule XII-8, Line 3, or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

**Line 7. Municipal Police Officers' Retirement Trust Fund Credit**

Enter the amount computed on Schedule XIII-8, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.

**Line 8. Community Contribution Credit**

Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

**Line 9. Net Tax Due**

Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

**Note: This amount cannot be less than zero.**

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**Schedules XII and XIII**  
**Firefighters' and Municipal Police Officers' Retirement Trust Funds**

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**Use the physical location of the property when allocating premiums to the appropriate fire control district or municipality. Do not use ZIP codes** as a means of identifying the location of the risk, as they do not provide a sufficient level of detail to identify the appropriate city or district and may result in an inaccurate allocation of premiums.

**In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2.**

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters' pension trust fund and/or a lawfully established municipal police officers' retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district.

Regarding the Firefighters' Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Regarding the Municipal Police Officers' Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70% (0.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30% (0.30) of such premium shall be used

as the basis for the Municipal Police Officers' Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: farm owners' multiple peril, homeowners' multiple peril, and commercial multiple peril.

For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, 2022. This must include any business being written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85% (0.0185) for property policies reported on Schedule XII-B, and by 0.85% (0.0085) for casualty policies reported on Schedule XIII-B. Enter the total tax for each excise tax on Line 3 of Schedules XII-B and XIII-B respectively, and on Page 1, Lines 6 and 7 respectively.

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10% (0.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2022 return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2021 and 2022 returns.**

The Department of Revenue created a database that insurers may use in assigning their premiums and policies to the various participating local taxing jurisdictions. This database is available for free at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch). This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department's database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a .5% (0.005) penalty on the total premium per policy that is improperly assigned.

The Department of Revenue; the Department of Financial Services, Office of Insurance Regulation; and the Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office, administer the Chapter 175 and 185, F.S., taxes.

- \* The Department of Financial Services, Office of Insurance Regulation has authority to impose the 0.5% (0.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- \* The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.

- \* The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

#### Schedule XIV Retaliatory Tax Computation

Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

**For any insurer required to compute retaliatory tax, a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

**Note:** New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

**Line 1. Net Premium Tax Due**

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

**Line 2. 80 Percent of Salary Tax Credit Taken**

Per s. 624.5091(1), F.S., 80% (0.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80% (0.80) of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80% (0.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

**Line 3. Total Corporate Income Tax**

Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

**Note:** When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year 2022 calculated by using your Florida business.

**Line 4. Intentionally Left Blank****Line 5. Firefighters' Pension Trust Fund**

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

**Line 6. Municipal Police Officers' Retirement Trust Fund**

Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

**Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)**

Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion

of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.

**Calculation:** Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

**The Formula to Calculate the Property Portions of the FIGA Assessment is:**

$$A \div B \times C$$

A= Property Insurance Premiums Subject to FIGA Assessment  
B= Total Insurance Premiums Subject to FIGA Assessment  
C= FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

**Line 8. Fire Marshal Taxes**

Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

**Line 9. Annual and Quarterly Statement Filing Fee**

Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 10. Annual License Tax and Certificate of Authority**

Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 11. Agents' Fees**

Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

**Line 12. Other Taxes and Fees**

Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **Community Contribution Tax Credit** claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Capital Investment Tax Credit** claimed on Schedule III, Line 9, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Florida Strong Families Tax Credit** claimed on Schedule III, Line 6, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Florida Tax Credit Scholarship Program Credit** claimed on Schedule III, Line 10, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **New Markets Tax Credit** claimed on Schedule III, Line 11, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

For the capital investment tax credit, community contribution tax credit, Florida Tax Credit Scholarship Program Credit and new markets tax credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on Line 1.

Any **Florida New Worlds Reading Initiative** credits claimed on Schedule III, Line 12, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

#### Line 13. Workers' Compensation Credit

Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

#### Line 14. Total

Enter the sum of Lines 1 through 13 for both Column A and Column B.

#### Line 15. Retaliatory Tax Due

Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. If zero or less, enter -0-.

#### Schedule XV

Not Used

#### Schedule XVI Insurance Policy Surcharge

Section 252.372, F.S., imposes a \$2 and \$4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

**The figures used in this schedule are for the entire calendar year and not just the fourth quarter.**

#### Line A. Commercial

For the 2022 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner's property, and all other policies covering commercial real property in Florida. Multiply by \$4 to determine the total amount due for commercial policies for the calendar year.

#### Line B. Residential

For the 2022 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by \$2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.

#### Schedule XVII Payment Due from Florida Life and Health Insurance Guaranty Association (FLAHIGA) Refund

Subsection 631.72(3), F.S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

#### Line 1. Total Payment Due from FLAHIGA Refund

Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2022. **If no refund was received from FLAHIGA during the tax year, the amount on Schedule XVII, Line 1, should be zero.** Add this amount to the total surcharge from Schedule XVI and enter the result on Page 1, Line 10.

#### Example 0.001 Rate

ABC Insurance Company paid a \$200,000 Class B FLAHIGA assessment in 1995. On its 1997 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$200 (\$200,000 X 0.001) each year for its 1995 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1995 FLAHIGA assessment, was \$1,600 (\$200 for 8 years). In 2005 FLAHIGA issued ABC a refund of \$40,000 from the 1995 assessment. Per s. 631.72(3) F.S., a \$320 payment is due the Department of Revenue in 2005 from that refund (\$40,000 X 0.001 X 8 years). The \$320 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1997 through 2004 against

its insurance premium tax or corporate income tax for the \$40,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$160,000 to FLAHIGA for its 1995 assessment when computing its FLAHIGA credit.

#### Example 0.05 Rate

ABC Insurance Company paid a \$300,000 Class B FLAHIGA assessment in 1998. On its 1999 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of \$15,000 (\$300,000 X 0.05) each year for its 1998 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1998 FLAHIGA assessment, was \$90,000 (\$15,000 for 6 years). In 2005, FLAHIGA issued ABC a refund of \$30,000 from the 1998 assessment. Per s. 631.72(3), F.S., a \$9,000 payment is due to the Department of Revenue in 2005 from that refund (\$30,000 X 0.05 X 6 years). The \$9,000 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1999 through 2004 against its insurance premium tax or corporate income tax for the \$30,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of \$270,000 to FLAHIGA for its 1998 assessment when computing its FLAHIGA credit.

From the examples above, the total amount that ABC is required to pay under s. 631.72(3), F.S., to the Department of Revenue in 2005 is:

$$\begin{aligned} \$40,000 \text{ (1995 FLAHIGA refund)} \times 0.001 \times 8 \text{ years} &= 320.00 \\ \$30,000 \text{ (1998 FLAHIGA refund)} \times 0.05 \times 6 \text{ years} &= \$9,000.00 \\ \text{TOTAL DUE} &= \underline{\underline{\$9,320.00}} \end{aligned}$$

- The amount of payment due from FLAHIGA refunds should be based on the actual FLAHIGA credits taken by the insurer against its insurance premium tax or corporate income tax that were the result of the previous corresponding FLAHIGA assessment(s). If an insurer did not claim a FLAHIGA credit based upon the previous corresponding FLAHIGA assessment(s), no payment is required.
- The amount of the payment due from FLAHIGA refunds is not considered when determining whether the proper installments of tax were paid for the tax year.
- The amount of the payment due from FLAHIGA refunds is not included in the computation of the 27% (0.27) exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.



# 2022 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

DR-350900  
R. XX/XX  
Rule 12B-8.003, F.A.C.  
Effective XX/XX  
Page 1 of 3

The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at **floridarevenue.com/taxes/pointmatch**. This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department's database.

These statutes provide that insurers who exercise due diligence in using the Department's database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a 0.5% (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your 2022 *Insurance Premium Taxes and Fees Return* (Form DR-908). **You should include a written explanation with your return if a significant variance exists between the figures reported on your 2021 and 2022 returns. A significant variance is considered an increase or decrease of greater than 10% for any municipality or fire control district.**

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as "shift of business" or "business transfers" is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by

your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute

( Continued on back )

## 2022 Additions, Deletions, and Changes to Schedules XII and XIII

Additions			
Code	City/District	County	Type
		None	
Deletions			
Code	City/District	County	Type
		None	
Changes			
Code	City/District	County	Type
545	Lake Worth Beach	Palm Beach	Fire/Police

premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the 0.5% (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office:
  - Administers the retirement trust funds.
  - Distributes monies to the local taxing jurisdictions.
  - Notifies the Office of Insurance Regulation when insurers fail to comply.
- The Florida Department of Revenue:
  - Administers the database.
  - Produces, distributes, and processes the insurance premium tax forms.
  - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.

- Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdiction.

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

<b>Types of Premiums subject to Form DR-908 Schedules XII (Firefighters' Pension Trust Funds) and XIII (Police Officers' Retirement Trust Funds)</b>		
Annual Statement Line Number & Line of Business	Premiums Subject to Firefighters' Pension Trust Fund (DR-908, Schedule XII)	Premiums Subject to Police Officers' Retirement Trust Fund (DR-908, Schedule XIII)
1 Fire	YES	
2.1 Allied Lines	YES	
3 Farmowners multiple peril	YES (70%)	YES (30%)
4 Homeowners multiple peril	YES (70%)	YES (30%)
5.1 Commercial multiple peril (non-liability portion)	YES (70%)	YES (30%)
5.2 Commercial multiple peril (liability portion)	YES (70%)	YES (30%)
12 Earthquake	YES	
19.1 Private passenger auto no-fault (personal injury protection)		YES
19.2 Other private passenger auto liability		YES
19.3 Commercial auto no-fault (personal injury protection)		YES
19.4 Other commercial auto liability		YES
21.1 Private passenger auto physical damage		YES
21.2 Commercial auto physical damage		YES
22 Aircraft (all perils)	YES	
23 Fidelity		YES
26 Burglary and theft		YES
34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.).	YES	

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at **[floridarevenue.com/forms](http://floridarevenue.com/forms)**.*

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE  
CORPORATE INCOME TAX  
CREATING RULE 12C-1.0198  
AMENDING RULES 12C-1.013 and 12C-1.051  
REPEALING RULE 12C-1.042

SUMMARY OF PROPOSED RULES

- The proposed rulemaking deletes paragraph 12C-1.013(3)(b), as it consists of a cross-reference to Rule 12C-1.042, F.A.C., which is proposed for repeal, and also deletes obsolete language related to long-term contract adjustments in Rule 12C-1.013(3)(a); emergency excise tax in Rule 12C-1.013(3)(c); and installment sales adjustments in Rule 12C-1.013(3)(e). The proposed rulemaking specifies that the flush left paragraph in s. 220.131(1), F.S., referenced in Rule 12C-1.013(3)(a), may be viewed in the 1985 edition of the Florida Statutes.
- Under s. 220.198, F.S., a business is eligible for a credit against the tax imposed by Ch. 220, F.S., equal to \$2,000 per student intern, but may not claim more than \$10,000 in any one taxable year. Rule 12C-1.0198, F.A.C., is created to implement the provisions of s. 220.198, F.S., and to provide guidelines for the eligibility to receive a credit against corporate income/franchise tax. Revisions to Rule 12C-1.051, F.A.C., incorporate Form F-1198 (Florida Internship Tax Credit Program Application for Tax Credit). To claim a tax credit, businesses must meet the criteria specified in s. 220.198(3) and (4), F.S.
- The proposed rulemaking repeals Rule 12C-1.042, F.A.C.
- Beginning January 1, 2023, the proposed amendments to Rule 12C-1.051, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form F-1120N (Instructions for – Corporate Income/Franchise Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form F-1120 (Florida Corporate Income/Franchise Tax Return) and pay the tax by electronic means.

Other updates include:

- Form F-1120 is revised to update the tax rate from 3.535% to 5.5% pursuant to s. 220.1105(5), F.S., and also revised to remove references to the obsolete Florida renewable energy production tax credit and to Internal Revenue Code s. 179 expenses.
- Forms F-1120, F-1120N, and F-2220 are revised to incorporate the Strong Families and New Worlds Reading Initiative tax credits that may be taken against corporate income/franchise tax.
- Form F-1198 is incorporated within the rule as part of the administration of the Florida Internship Tax Credit Program. This form is the means by which taxpayers may apply for an internship tax credit against corporate income/franchise tax.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

- The purpose of the proposed amendments to Rule 12C-1.013(3), F.A.C., is to delete obsolete language.
- The purpose of the creation of Rule 12C-1.0198, F.A.C., is to implement the Florida Internship Tax Credit Program pursuant to s. 220.198, F.S., as created by section 34 of Chapter 2021-31, L.O.F., during the 2021 legislative session.
- The purpose of the proposed amendments to Rule 12C-1.042, F.A.C., is to repeal the rule, as it contains obsolete language related to long-term contract adjustments.
- Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change and to provide other updates.

#### FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

April 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212), to advise the public of the creation of Rule 12C-1.0198, F.A.C., and proposed changes to Rule 12C-1.051, F.A.C., and to provide that a Notice of Workshop would be published in the *Florida Administrative Register* in 2022.

A Notice of Workshop was published in the *Florida Administrative Register* on April 1, 2022 (Vol. 48, No. 64), to advise the public that a rule development workshop would be held on April 27, 2022. During the workshop, the Department received several questions regarding the eligibility of the internship for students enrolled in various academic and technical programs; staff members explained that if a person met the requirements provided in the rule, then they would be considered a student intern and that it is not the program itself that would qualify for an internship. No comments regarding the substance of the rule were received. No written comments were received by the Department.

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of proposed changes to Rules 12C-1.013 and 12C-1.051, and the repeal of Rule 12C-1.042, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12C-1.013 and 12C-1.051, F.A.C., the creation of Rule 12C-1.0198, F.A.C., and the repeal of Rule 12C-1.042, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

A notice for the public meeting was published in the *Florida Administrative Register* on August 12, 2022 (Vol. 48, No. 157).

**DEPARTMENT OF REVENUE****Corporate, Estate and Intangible Tax****RULE NOS.: RULE TITLES:**

12C-1.013	Adjusted Federal Income Defined
12C-1.0198	Internship Tax Credit Program
12C-1.042	Methods of Accounting
12C-1.051	Forms

**PURPOSE AND EFFECT:** • The purpose of the proposed amendments to Rule 12C-1.013(3), F.A.C., is to delete obsolete language.

The purpose of the creation of Rule 12C-1.0198, F.A.C., is to implement the Florida Internship Tax Credit Program pursuant to s. 220.198, F.S., as created by section 34 of Chapter 2021-31, L.O.F., during the 2021 legislative session.

The purpose of the proposed amendments to Rule 12C-1.042, F.A.C., is to repeal the rule, as it contains obsolete language related to long-term contract adjustments.

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and to provide other updates.

**SUMMARY:** • The proposed rulemaking deletes paragraph 12C-1.013(3)(b), as it consists of a cross-reference to Rule 12C-1.042, F.A.C., which is proposed for repeal, and also deletes obsolete language related to long-term contract adjustments in Rule 12C-1.013(3)(a); emergency excise tax in Rule 12C-1.013(3)(c); and installment sales adjustments in Rule 12C-1.013(3)(e). The proposed rulemaking specifies that the flush left paragraph in s. 220.131(1), F.S., referenced in Rule 12C-1.013(3)(a), may be viewed in the 1985 edition of the Florida Statutes.

Under s. 220.198, F.S., a business is eligible for a credit against the tax imposed by Ch. 220, F.S., equal to \$2,000 per student intern, but may not claim more than \$10,000 in any one taxable year. Rule 12C-1.0198, F.A.C., is created to implement the provisions of s. 220.198, F.S., and to provide guidelines for the eligibility to receive a credit against corporate income/franchise

tax. Revisions to Rule 12C-1.051, F.A.C., incorporate Form F-1198 (Florida Internship Tax Credit Program Application for Tax Credit). To claim a tax credit, businesses must meet the criteria specified in s. 220.198(3) and (4), F.S.

The proposed rulemaking repeals Rule 12C-1.042, F.A.C.

Beginning January 1, 2023, the proposed amendments to Rule 12C-1.051, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form F-1120N (Instructions for – Corporate Income/Franchise Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form F-1120 (Florida Corporate Income/Franchise Tax Return) and pay the tax by electronic means.

Other updates include:

Form F-1120 is revised to update the tax rate from 3.535% to 5.5% pursuant to s. 220.1105(5), F.S., and also revised to remove references to the obsolete Florida renewable energy production tax credit and to Internal Revenue Code s. 179 expenses.

Forms F-1120, F-1120N, and F-2220 are revised to incorporate the Strong Families and New Worlds Reading Initiative tax credits that may be taken against corporate income/franchise tax.

Form F-1198 is incorporated within the rule as part of the administration of the Florida Internship Tax Credit Program. This form is the means by which taxpayers may apply for an internship tax credit against corporate income/franchise tax.

#### **SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.42, 220.51, 1002.395(13) FS., Section 3, Chapter 2009-192, L.O.F.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.02(3), 220.03(5), 220.11, 220.12, 220.13, 220.13(1), (2), 220.131(1), 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, 220.198, 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, 220.43(1), (3), 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 F.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12C-1.013 Adjusted Federal Income Defined.**

(1) through (2) No change

(3)(a) Adjustments to the federal taxable income reported on Form 1120 by a taxpayer may be necessary. That is, the federal taxable income reported on Form 1120 may not be the federal taxable income to which the additions and subtractions required by Section 220.13, F.S., are made. These adjustments include ~~long-term contract adjustments~~; adjustments related to depreciation required under Section 220.03(5)(b) and (c), F.S.,

~~and;~~ consolidated income adjustments for taxpayers grandfathered under the provisions of the flush left paragraph in Section 220.131(1), F.S. (1985); ~~and the installment sales adjustment that may be required for sales prior to October 19, 1980.~~

~~(b) Long term contract adjustment. See subsection 12C-1.042(1), F.A.C.~~

~~(b)(e) Depreciation adjustment. Cross reference: Chapter 12C 4, F.A.C.~~

~~1. Taxpayers governed by the General Rule pursuant to Section 220.03(5)(a), F.S., for all taxable years beginning on or after January 1, 1981, are required to compute emergency excise tax due under Chapter 221, F.S., but are not required to make an adjustment for depreciation.~~

~~1.2.~~ If Election A was made pursuant to Section 220.03(5)(b), F.S., and depreciable assets were placed in service between January 1, 1981 and December 31, 1981, a depreciation adjustment must be computed for these assets. The adjustment is for the difference, if any, between the depreciation deducted for federal purposes for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980.

~~2.3.~~ If Election B was made pursuant to Section 220.03(5)(c), F.S., and depreciable assets were placed in service between January 1, 1981 and December 31, 1986, a depreciation adjustment must be computed for these assets. The adjustment is for the difference, if any, between the depreciation deducted for federal purposes for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980.

~~(c)(4)~~ Consolidated return adjustment.

1. No consolidated income adjustment is allowed unless an election was properly made under Section 220.131(1), F.S., to file a consolidated return on the same basis as consolidated returns were filed prior to July 19, 1983. Such election must have been made within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984.

2. If this election was properly made, an adjustment will be required where the membership of the Florida affiliated group included in the Florida consolidated return differs from the membership in the federal affiliated group included in the federal consolidated return. The federal taxable income for the Florida affiliated group must be computed. The computation of the consolidated income of the Florida affiliated group must be made under the procedures, including all intercompany adjustments and eliminations, as are required by s. 1502, I.R.C. An adjustment is required for the difference, if any, between the income of the Florida and federal affiliated groups.

~~(e) Installment sales adjustment. The installment sales adjustment is not applicable to sales occurring on or after October 19, 1980. For installment sales occurring on or after October 19, 1980, taxpayers reporting income on the installment method for federal income tax purposes shall report such income on the same basis for Florida corporate tax purposes. For installment sales occurring prior to October 19, 1980, taxpayers elected, for Florida corporate tax purposes, to report installment income on the accrual or installment basis. Whichever method was previously elected is binding for all subsequent reporting periods for such installment income, unless permission to change such accounting method is granted by the Department of Revenue.~~

~~(4) through (21) No change~~

Rulemaking Authority 213.06(1), 220.51 FS., Section 3, Chapter 2009-192, L.O.F. Law Implemented 220.02(3), 220.03(5), 220.13, 220.131(1), 220.43(1), (3) FS. History—New 10-20-72, Amended 1-19-73, 10-20-73, 10-8-74, 4-21-75, 5-10-78, 11-13-78, 12-18-83, Formerly 12C-1.13, Amended 12-21-88, 12-7-92, 5-17-94, 10-19-94, 3-18-96, 10-2-01, 4-14-09, 6-28-10, 7-20-11, 1-10-17, 1-8-19, 12-12-19, XX-XX-XX.

### **12C-1.0198 Internship Tax Credit Program.**

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Department” means the Florida Department of Revenue.

(b) “Full time” means at least 30 hours per week.

(c) “Qualified business” means a business that is in existence and has been continuously operating for at least 3 years.

(d) “Student intern” means a person who has completed at least 60 credit hours at a state university or a Florida College System institution, regardless of whether the student intern receives course credit for the internship; a person who is enrolled in a career center operated by a school district under s. 1001.44 or a charter technical career center; or any graduate student enrolled at a state university.

(2) Available Tax Credits for Qualified Businesses. For taxable years beginning during the 2022 and 2023 calendar years, a student internship tax credit is available against the tax imposed by Chapter 220, F.S., and equal to \$2,000 per student intern, but no more than \$10,000 per taxable year.

(a) These tax credits are available on a first-come, first-served basis.

(b) The Department must approve the tax credit before the taxpayer can take the credit on a return.

(c) Qualified businesses may carry forward any unused portion of the tax credit for up to two taxable years.

(3) Eligibility.

(a) To be eligible to request a tax credit, a qualified business must employ at least one student intern full time

during the 2022 or 2023 taxable year for at least 9 consecutive weeks, in addition to one of the following criteria:

1. Twenty percent or more of the business’ current full-time employees were previously employed as student interns by the qualified business.

2. Employed, on average for the 3 immediately preceding taxable years, 10 or fewer full-time employees and previously hired at least one student intern during that time.

(b) Qualified businesses must provide documentation demonstrating that each student intern employed during the 2022 or 2023 taxable year is enrolled in an educational institution as stated in paragraph (1)(d) and maintains a minimum grade point average of 2.0 on a 4.0 scale, if applicable.

(4) Application process.

(a) To apply for available program credits, a taxpayer must submit a Florida Internship Tax Credit Program – Application for Tax Credit (Form F-1198, incorporated by reference in rule 12C-1.051, F.A.C.), along with documentation demonstrating that the business and student intern meet the criteria to receive tax credits.

(b) Following receipt of an application, the Department will send written correspondence regarding the amount of tax credit approved or providing the reason the tax credit application could not be approved, whether in whole or in part. The taxpayer may protest a denial pursuant to Sections 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the taxpayer during the protest period.

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 213.06(1), 220.198(6) FS. Law Implemented 220.198 FS. History—New 1-1-23.

### **12C-1.042 Methods of Accounting.**

(1) Long-term Contracts.

(a) For purposes of section 220.42(3), F.S., “books of account” includes accountants’ work papers prepared in the normal course of business for the purpose of determining income and preparing periodic reports under the percentage of completion method provided:

1. They are sufficiently complete and accurate to provide a reliable basis for reconciling the regularly maintained books of account with the tax return;

2. The originals are turned over to the taxpayer and associated with its regular books of account; and,

3. They are retained so long as the contents thereof may be material to a proper determination of the tax under the Florida Income Tax Code.

(b) An election to file the same as Federal under section 220.42(3), F.S., shall be made by filing a timely return on which the income from long-term contracts is reported on the

~~percentage of completion method of accounting. The election must be made in the first year under the Florida Income Tax Code in which any portion of the taxpayer's gross income derived from long term contracts would be required to be taken into account under the percentage of completion method for Federal tax purposes.~~

~~(e) In order to secure the Executive Director or the Executive Director's designee's consent for revocation of an election made pursuant to this subsection, the taxpayer must file an application in writing with the Department within 180 days after the beginning of the taxable year in which it is desired to revoke the election. The application shall show all amounts which would be duplicated or omitted as a result of the revocation and the taxpayer's computation of the adjustments required to take into account such duplications or omissions.~~

~~(2) Permission to revoke will not be granted unless the taxpayer and the Executive Director or the Executive Director's designee agree to the terms, conditions, and adjustment under which the change will be effected.~~

Rulemaking Authority 213.06(1), 220.42, 220.51 FS. Law Implemented 220.42 FS. History—New 10-8-74, Formerly 12C-1.42, Amended 12-21-88, 4-8-92, 3-18-96, 3-13-00, Repealed.

### 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> <u>04/22</u>
(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> <u>04/22</u>
(6) through (12)	No change	
<u>(13) F-1198</u>	<u>Florida Internship Tax Credit Program – Application for Tax Credit</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____">http://www.flrules.org/Gateway/reference.asp?No=Ref-____</a> )	<u>01/23</u>

<del>(14)(13)</del> 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> <u>04/19</u>
(14) renumbered (15)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 213.06(1), 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), 213.755(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, 220.198, 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., 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.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: July 12, 2022

[REDACTED]

# Florida Corporate Income/Franchise Tax Return

F-1120  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 6

Name  
Address  
City/State/ZIP

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

For calendar year or tax year  
beginning \_\_\_\_\_,  
ending \_\_\_\_\_  
Year end date \_\_\_\_\_

Check here if any changes have been made to  
name or address

DOR use  
only

Federal Employer Identification Number (FEIN)

## Computation of Florida Net Income Tax

	US Dollars	Cents
1. Federal taxable income (see instructions). <b>Attach pages 1-6 of federal return</b> .....		
2. State income taxes deducted in computing federal taxable income (attach schedule) .....		
3. Additions to federal taxable income (from Schedule I) .....		
4. Total of Lines 1, 2, and 3. ....		
5. Subtractions from federal taxable income (from Schedule II) .....		
6. Adjusted federal income (Line 4 minus Line 5) .....		
7. Florida portion of adjusted federal income (see instructions) .....		
8. Nonbusiness income allocated to Florida (from Schedule R) .....		
9. <b>Florida exemption</b> .....		
10. Florida net income (Line 7 plus Line 8 minus Line 9) .....		
11. Tax due: 5.5% of Line 10 .....		
12. Credits against the tax (from Schedule V) .....		
13. Total corporate income/franchise tax due (Line 11 minus Line 12) .....		

## Payment Coupon for Florida Corporate Income Tax Return

**Do not detach coupon.**

F-1120  
R. XX/XX

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR  
ENDING M M D D Y Y

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year,  
otherwise return is due 1st day of the 5th month after the close of the taxable year.

Enter name and address, if not pre-addressed:

Name  
Address  
City/St  
ZIP

	US DOLLARS	CENTS
Total amount due from Line 17		
Total credit from Line 18		
Total refund from Line 19		
FEIN Enter FEIN if not pre-addressed		

F-1120



- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
  
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME

FEIN

TAXABLE YEAR ENDING

### Schedule I — Additions and/or Adjustments to Federal Taxable Income

1. Interest excluded from federal taxable income (see instructions)	1.
2. Undistributed net long-term capital gains (see instructions)	2.
3. Net operating loss deduction (attach schedule)	3.
4. Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high-crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations)	12.
13. New worlds reading initiative credit	13.
14. Strong families tax credit (credit for contributions to eligible charitable organizations)	14.
15. New markets tax credit	15.
16. Entertainment industry tax credit	16.
17. Research and development tax credit	17.
18. Energy economic zone tax credit	18.
19. s.168(k), IRC, special bonus depreciation	19.
20. Depreciation of qualified improvement property (see instructions)	20.
21. Expenses for business meals provided by a restaurant (see instructions)	21.
22. Film, television, and live theatrical production expenses (see instructions)	22.
23. Internship tax credit	23.
24. Other additions (attach schedule)	24.
25. Total Lines 1 through 24. Enter total on this line and on Page 1, Line 3.	25.

### Schedule II — Subtractions from Federal Taxable Income

1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income \$ _____ (b) plus s. 862, IRC, dividends \$ _____ (c) plus s. 951A, IRC, income \$ _____ (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC \$ _____ Total ▶	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income \$ _____ (b) less direct and indirect expenses \$ _____ Total ▶	2.
<b>Note:</b> Taxpayers doing business outside Florida enter zero on Lines 3 through 6, and complete Schedule IV.	3.
3. Florida net operating loss carryover deduction (see instructions)	4.
4. Florida net capital loss carryover deduction (see instructions)	5.
5. Florida excess charitable contribution carryover (see instructions)	6.
6. Florida employee benefit plan contribution carryover (see instructions)	7.
7. Nonbusiness income (from Schedule R, Line 3)	8.
8. Eligible net income of an international banking facility (see instructions)	9.
9. s. 168(k), IRC, special bonus depreciation (see instructions)	10.
10. Depreciation of qualified improvement property (see instructions)	11.
11. Film, television, and live theatrical production expenses (see instructions)	12.
12. Other subtractions (attach schedule)	13.
13. Total Lines 1 through 12. Enter total on this line and on Page 1, Line 5.	



NAME

FEIN

TAXABLE YEAR ENDING

### Schedule III — Apportionment of Adjusted Federal Income

#### III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or _____	
2. Payroll				X 25% or _____	
3. Sales (Schedule III-C below)				X 50% or _____	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					

#### III-B For use in computing average value of property (use original cost).

	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year
1. Inventories of raw material, work in process, finished goods				
2. Buildings and other depreciable assets				
3. Land owned				
4. Other tangible and intangible (financial org. only) assets (attach schedule)				
5. Total (Lines 1 through 4)				
6. Average value of property				
a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) ..... 6a.				
b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere)..... 6b.				
7. Rented property (8 times net annual rent)				
a. Rented property in Florida..... 7a.				
b. Rented property Everywhere ..... 7b.				
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).				
a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida..... 8a.				
b. Enter Lines 6b. plus 7b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere..... 8b.				

#### III-C Sales Factor

	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1. Sales (gross receipts)	N/A	
2. Sales delivered or shipped to Florida purchasers		N/A
3. Other gross receipts (rents, royalties, interest, etc. when applicable)		
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])		

#### III-D Special Apportionment Fractions (see instructions)

	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T—Annual Report)			
2. Transportation services			

### Schedule IV — Computation of Florida Portion of Adjusted Federal Income

1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



NAME

FEIN

TAXABLE YEAR ENDING

### Schedule V — Credits Against the Corporate Income/Franchise Tax

1.	Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1.
2.	Capital investment tax credit (attach certification letter)	2.
3.	Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4.	Community contribution tax credit (attach certification letter)	4.
5.	Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6.	Rural job tax credit (attach certification letter)	6.
7.	Urban high-crime area job tax credit (attach certification letter)	7.
8.	Hazardous waste facility tax credit	8.
9.	Florida alternative minimum tax (AMT) credit	9.
10.	Contaminated site rehabilitation tax credit (voluntary cleanup tax credit) (attach tax credit certificate)	10.
11.	State housing tax credit (attach certification letter)	11.
12.	Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.
13.	New worlds reading initiative credit (attach certificate)	13.
14.	Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	14.
15.	New markets tax credit	15.
16.	Entertainment industry tax credit	16.
17.	Research and development tax credit	17.
18.	Energy economic zone tax credit	18.
19.	Internship tax credit	19.
20.	Other credits (attach schedule)	20.
21.	Total credits against the tax (sum of Lines 1 through 20 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	21.

### Schedule R — Nonbusiness Income

#### Line 1. Nonbusiness income (loss) allocated to Florida

Type	Amount
Total allocated to Florida .....	1. ....
(Enter here and on Page 1, Line 8)	

#### Line 2. Nonbusiness income (loss) allocated elsewhere

Type	State/country allocated to	Amount
Total allocated elsewhere .....		2. ....

#### Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2 .....	3. ....
(Enter here and on Schedule II, Line 7)	



NAME

FEIN

TAXABLE YEAR ENDING

## Estimated Tax Worksheet For Taxable Years Beginning On or After January 1, 2023

1. Florida income expected in taxable year ..... 1. \$ \_\_\_\_\_
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 15 of Florida Form F-1120N) ..... 2. \$ \_\_\_\_\_
3. Estimated Florida net income (Line 1 less Line 2) ..... 3. \$ \_\_\_\_\_
4. Total Estimated Florida tax (5.5% of Line 3) ..... \$ \_\_\_\_\_
- Less: Credits against the tax ..... \$ \_\_\_\_\_ 4. \$ \_\_\_\_\_

5. Computation of installments:

Payment due dates and  
payment amounts:

- If 6/30 year end, last day of 4th month,  
otherwise last day of 5th month - Enter 0.25 of Line 4..... 5a. \_\_\_\_\_
- Last day of 6<sup>th</sup> month - Enter 0.25 of Line 4 ..... 5b. \_\_\_\_\_
- Last day of 9<sup>th</sup> month - Enter 0.25 of Line 4 ..... 5c. \_\_\_\_\_
- Last day of taxable year - Enter 0.25 of Line 4 ..... 5d. \_\_\_\_\_

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

1. Amended estimated tax ..... 1. \$ \_\_\_\_\_
2. Less:
  - (a) Amount of overpayment from last year elected for credit to estimated tax and applied to date ..... 2a. - \$ \_\_\_\_\_
  - (b) Payments made on estimated tax declaration (Florida Form F-1120ES)..... 2b. - \$ \_\_\_\_\_
  - (c) Total of Lines 2(a) and 2(b) ..... 2c. \$ \_\_\_\_\_
3. Unpaid balance (Line 1 less Line 2(c)) ..... 3. \$ \_\_\_\_\_
4. Amount to be paid (Line 3 divided by number of remaining installments) ..... 4. \$ \_\_\_\_\_

## References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
The forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.



# Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2022

F-1120N  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 17

## What's New?

### Internship Tax Credit

A credit is available against Florida corporate income tax for employing student interns during taxable years that begin in 2022 and 2023. The credit is \$2,000 per student intern up to a maximum of five student interns per year. To learn more about this credit, or to submit your application, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken. Unused credits may be carried forward up to two (2) taxable years.

### Electronic File and Pay Requirements

Effective January 1, 2023, the threshold requiring electronic filing of returns and electronic remittance of payments changes from \$20,000 to \$5,000. Taxpayers must file tax returns and pay amounts due electronically if the tax amount paid in the State of Florida's prior fiscal year (July 1 – June 30) is \$5,000 or more.

### Save Time and Paperwork with Electronic Filing

You can file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the Internal Revenue Service's (IRS) Modernized e-File (MeF) Program using electronic transmitters approved by the IRS and the Florida Department of Revenue. The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A (*Florida Corporate Short Form Income Tax Return*), F-1120ES (*Declaration/Installment of Florida Estimated Income/Franchise Tax*), and F-7004 (*Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*).

**You must file and pay electronically if you paid \$5,000 or more in corporate income tax during the State of Florida's prior fiscal year (July 1 – June 30). You must also file and pay electronically if you were required to file your federal income tax return electronically.**

We encourage you to enroll for eServices. When you enroll in our eServices program you will receive a user ID and password. Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

**If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department.** The quickest way to notify us is online. Go to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

## Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner's return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.

## What's Inside

- ◆ **Who Must File** ..... p. 1
- ◆ **When to File and Pay** ..... p. 2
- ◆ **Estimated Tax** ..... p. 3
- ◆ **Special Instructions** ..... p. 4
- ◆ **Line-by-Line Instructions** ..... p. 5
- ◆ **Contact Us** ..... p. 17

- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (*U.S. Income Tax Return for Homeowners Associations*), you are not required to file a Florida return.
- **Political organizations** that file federal Form 1120-POL.
- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have "unrelated trade or business taxable income" for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or F-1120A.

### Who is Eligible to File Florida Form F-1120A?

Corporations or other entities subject to Florida corporate income tax must file Florida Form F-1120 unless qualified to file *Florida Corporate Short Form Income Tax Return*, Florida Form F-1120A.

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100% of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.

### Electronic Filing

You are able to file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the IRS MeF Program. You **must** file and pay electronically if you paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 – June 30). The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A, F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax*, and F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. Go to the Department's website for more information.

### Using Software to Prepare Your Return

If you use commercial software to prepare and file your paper return:

- The Florida Department of Revenue must approve all vendor software that develops paper tax forms. Ask the vendor for proof that you are using approved software.
- Make sure that the software is for the correct year. You cannot use 2021 software to produce 2022 tax forms.

Visit [floridarevenue.com/taxes/eservices](https://www.floridarevenue.com/taxes/eservices) and select "Software Vendors for eFiling" to obtain a list of approved software vendors.

## When to File and Pay

### When is Florida Form F-1120 Due?

Generally, Florida Form F-1120 is due the later of:

(1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other tax year endings, the due date is on or before the first day of the fifth month following the close of the tax year. For example, for a taxpayer with a tax year that ends December 31, 2022, the Florida Form F-1120 is due on or before May 1, 2023; or

(2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120 is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day. For a calendar of filing due dates for Florida corporate income tax returns, go to [floridarevenue.com/taxes/cit/duedates](https://www.floridarevenue.com/taxes/cit/duedates).

If you **electronically pay**, you must initiate electronic payments and receive a confirmation number no later than 5 p.m. ET on the business day **prior to the due date** to avoid penalty and interest. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at [floridarevenue.com/forms](https://www.floridarevenue.com/forms) in the eServices section for due dates.

**Note:** A late-filed return will subject a corporation to penalty, whether or not tax is due.

### Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004, see "Contact Us" on page 17.

You can file Florida Form F-7004 electronically through the IRS MeF Program or online. Go to the Department's website for more information.

**You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return.** See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

You must file Florida Form F-7004 and pay all the tax due (tentative tax) on or before the original due date of Florida Form F-1120. An extension of time will be void if:

- 1) Your tentative tax due is not paid.
- 2) You underpay your tax by the greater of \$2,000 or 30% of the tax shown on Florida Form F-1120 when filed.

**Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end, which are valid for seven months. Only one extension may be granted per tax year.**

### Payment of Tax

You must pay the amount of tax due, as shown on Line 17 of the return, and either file your return or extension of time by the original due date. Make payments in U.S. funds. Penalties and interest apply to late payments.

## Using Payment Credits

When a corporation makes payment using payment credits from a different Federal Employer Identification Number (FEIN), the following documentation is required:

- Written authorization, including an original signature of a corporate officer, from the corporation or entity that made the payment.
- The FEIN and complete names of the corporations or entities involved.
- The applied period (taxable year-end) for the payment credits you are requesting to transfer.
- The type of credit and the amount of payment credit you are requesting to transfer.

## Where to Send Payments and Returns

Make checks payable to and send with your return to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## Penalties

**Late-Filed Return** – The penalty for a return filed late is 10% per month, or fraction thereof, not to exceed 50% of the tax due with the return. If no tax is due and you file late, the penalty is \$50 per month or fraction thereof, not to exceed \$300.

**Underpayment of Tentative Tax** – The penalty for underpayment of tentative tax is 12% per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

**Underpayment of Estimated Tax** – The penalty for underpayment of estimated tax is 12% per year. If you underpay your estimated tax, complete Florida Form F-2220, *Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax*, and attach it to Florida Form F-1120 (see Line 14 instructions).

**Incomplete Return** – For an incomplete return, the penalty is the greater of \$300 or 10% of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that we cannot readily handle, verify, or review.

**Fraudulent Return** – The penalty for filing a false or fraudulent return is 100% of the deficiency.

**Electronic Filing** – The penalty is 5% of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

## Interest

A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. The floating interest rate is updated on January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

## Required Attachments

**Attach a copy of the actual federal income tax return filed with the IRS.**

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

**Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.**

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient. The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer's name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

## Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

## Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

## Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:

- Apply online at [irs.gov](http://irs.gov)
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from [irs.gov](http://irs.gov) or call 800-829-3676.

## To Amend a Return

You must complete a Florida Form F-1120X, *Amended Florida Corporate Income/Franchise Tax Return*, to amend your Florida corporate income tax return if:

- You file an amended federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and the adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Corporate Income Tax section for Florida Form F-1120X with instructions.

## Estimated Tax (Florida Form F-1120ES)

### Who Must Make Estimated Tax Payments?

If you expect the amount of your income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year. Use Florida Form F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax* to declare and pay estimated tax. To determine if a declaration and payment of estimated tax is required, complete the *Estimated Tax Worksheet* on page 6 of the Florida Form F-1120.

## Due Dates for Declaration and Payment

Make your estimated tax payments in four equal installments. For calendar year filers payments are due on May 31, June 30, September 30, and December 31. To obtain Florida Form F-1120ES, visit [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Corporate Income Tax section. The Department does not send reminder notices for estimated tax installments. Do not annualize your payments. For a calendar of filing due dates for Florida corporate income tax returns, go to the Department's website at [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates).

To pay estimated tax, go to [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) and select corporate tax. If filing and/or paying electronically, see the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

## Short Taxable Years

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year that results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year's income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than \$2,500, a declaration is required.

## Amended Declaration (Florida Form F-1120ES)

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated tax. If the revised estimate differs materially from the original estimate, file an amended declaration on or before the next installment due date.

## Underpayments of Estimated Tax

If you underpay estimated tax, penalty and interest apply (see "Penalties" and "Interest" and the instructions for Line 14 on page 6).

# Special Instructions

## Consolidated Returns

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where **the parent corporation is subject to the Florida Income Tax Code** and:

1. The affiliated group must have filed a consolidated return for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.
3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member. Attach the form to the Florida consolidated return.
4. In subsequent years, a completed Florida Form F-1122 must be attached for each new member of the affiliated group.
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information, see section (s.) 220.131, Florida Statutes (F.S.), and Rule 12C-1.0131, F.A.C.

## Florida Net Operating Loss Carryover Deduction (NOLD)

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, Internal Revenue Code (IRC). The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

**Note:** If you have other Florida carryover deductions, apply them first before applying your Florida NOLD.

When claiming your Florida NOLD, the following limitations also apply.

- Florida net operating losses generated in taxable years beginning **before** January 1, 2018, are carried forward up to 20 taxable years.
- Florida net operating losses generated in taxable years beginning **after** December 31, 2017, are carried forward indefinitely until used and never expire.
- For taxable years beginning **before** January 1, 2021, a Florida net operating loss deduction may be taken against 100% of Florida tentative apportioned adjusted federal income.
- For taxable years beginning **after** December 31, 2020, a Florida net operating loss deduction may be taken as follows:
  - First, any carryover(s) generated in a taxable year beginning **before** January 1, 2018, is applied against 100% of Florida tentative apportioned adjusted federal income;
  - Then, any carryover(s) generated in a taxable year beginning **after** December 31, 2017, is applied against 80% of the remaining Florida tentative adjusted federal income.

To support a Florida NOLD, attach a **schedule** showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss
- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income
- Net Operating Loss Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

## Florida Net Capital Loss Carryover Deduction

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC.

The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

## Florida Excess Contribution Carryover Deductions

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year **or**
- the Florida excess contribution carryover.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

## Line-by-Line Instructions for Completing Florida Form F-1120

*Instructions are numbered to correspond with the appropriate schedule and line numbers.*

### Computation of Florida Net Income Tax

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions and subtractions, apportionment, and the Florida exemption.

### Line 1 - Federal Taxable Income

Generally, corporations should enter the amount shown on Line 30 of federal Form 1120 or the corresponding line (taxable income) of the related federal income tax return.

If a corporation is a member of an affiliated group that filed a consolidated federal tax return, but the corporation is filing a separate return for Florida, the amount shown on Line 1 of the Florida Form F-1120 should be its federal taxable income computed as if it had filed a separate federal income tax return. Attach to Florida Form F-1120:

- A copy of the related federal consolidated return that was filed.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.
- Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida had also filed a separate federal return.

**Note:** The interest limitation under s. 163(j), IRC, is computed at the filer level. Florida did not follow the CARES Act's temporary increase in the interest limitation from 30% to 50% of federal adjusted taxable income for taxable years beginning on or after January 1, 2019, and before January 1, 2021. Any addition(s) required on Florida returns for taxable years 2019-2020 because of this decoupling is treated as a disallowed business interest expense carryforward from prior years for purposes of computing the subsequent year's business interest expense.

When you file a Florida consolidated return, the amount that you should enter is the:

- Consolidated federal taxable income from Line 30 of federal Form 1120, or
- Corresponding line (taxable income) of the federal income tax return filed.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

### Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

**Note:** You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

### Line 3 - Additions to Federal Taxable Income

Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 25.

### Line 4 - Total of Lines 1, 2, and 3.

### Line 5 - Subtractions from Federal Taxable Income

Enter the total amount of subtractions from federal taxable income shown on Schedule II, Line 13.

### Line 6 - Adjusted Federal Income

Subtract Line 5 from Line 4 and enter the difference.

### Line 7 - Florida Portion of Adjusted Federal Income

If the taxpayer's business is entirely within Florida, enter the amount reported on Line 6 on this line.

If the taxpayer is doing business outside Florida, complete Schedules III and IV and enter the adjusted federal income amount from Schedule IV, Line 9.

#### Line 8 - Nonbusiness Income Allocated to Florida

If the taxpayer's business is entirely within Florida, enter zero (0). If the taxpayer is doing business outside Florida, see the instructions for Schedule R.

#### Line 9 - Florida Exemption

Section 220.14, F.S., exempts up to \$50,000 of Florida net income. The amount of the exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If the sum of Line 7 plus Line 8 is zero or less, enter zero (0).

Florida allows only one \$50,000 exemption to the members of a controlled group of corporations as defined in s.1563, IRC. If you file a consolidated return, the amount of exemption taken on Line 9 is limited to the lesser of \$50,000 or the Florida portion of adjusted income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If members of the controlled group file separate returns, follow the instructions for Question G-1.

If the taxable year is less than 12 months, the \$50,000 exemption must be prorated. Multiply \$50,000 by the number of days in the short tax year divided by 365.

#### Line 10 - Florida Net Income

Subtract Line 9 from the sum of Lines 7 and 8 and enter the difference. If the result is a loss, enter zero (0).

#### Line 11 - Tax Due

Multiply the amount on Line 10 by the tax rate.

#### Line 12 - Credits Against the Tax

Enter the total credits against the tax from Schedule V, Line 21. Credits against the tax cannot exceed the amount of tax due on Line 11 and cannot create a refund.

#### Line 13 - Total Corporate Income/Franchise Tax Due

Subtract Line 12 from Line 11.

#### Line 14 - Penalty and Interest

If you have underpaid estimated tax, you may compute penalty and interest using Florida Form F-2220 and enter the amounts on Lines 14(a) and 14(c). To obtain Florida Form F-2220, go to [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Corporate Income Tax section.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90% of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

**Note:** The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the Florida Tax Credit Scholarship Program credit earned with contributions made for the current tax year.

Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also "Penalties" and "Interest" on page 3.

#### Line 15 - Total of Lines 13 and 14.

#### Line 16 - Payment Credits

On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. **Attach a schedule of payments showing the amounts paid and dates of each payment.**

#### Line 17 - Total Amount Due

Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

#### Line 18 - Credit

Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120.

**Note: The election to apply an overpayment to the next year's estimated tax is irrevocable.** For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

#### Line 19 - Refund

Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **If Line 19 is left blank, we will credit the entire overpayment to next year's estimated tax.** Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

#### Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

#### Questions A through L

All taxpayers must answer questions A through L.

**Question A** - Enter the state in which you are incorporated.

**Question B** - Enter the Florida document number received from the Florida Secretary of State. For information, contact the Department of State, Corporate Information at 850-245-6052 or visit the website at [sunbiz.org](http://sunbiz.org).

**Question C** - Check the appropriate box to indicate if you are filing a Florida consolidated return.

**Question D** - Check the "Initial return" box if the return is the initial Florida return filed. Check "Final return" only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return.

**Question E** - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS Instructions for Form 1120.

**Question F** - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed.

**Question G-1** - Florida allows only one \$50,000 exemption to a controlled group of corporations as defined in s.1563, IRC. If the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the \$50,000 exemption for each corporation. If the controlled group is a parent-subsidiary group, please indicate the parent corporation on your attached list. Attaching the list shows consent to an unequal apportionment of the Florida exemption.

**Question G-2** - Check the appropriate box to indicate if you are part of a federal consolidated return. Enter the name and FEIN from your federal consolidated return.

**Question G-3** - Check the appropriate box to indicate if the federal common parent has sales, property, or payroll in Florida.

**Question H** - Enter the address where the corporate books and records are located.

**Question I** - Check the appropriate box to indicate if you are a member of a partnership or joint venture that does business in Florida.

**Question J** - Provide the date of your latest IRS audit and list the years examined.

**Question K** - Provide the name, a telephone number, and email address of the person to contact regarding this return.

**Question L** - Indicate the form number of the return filed with the IRS.

## **Schedule I – Additions and/or Adjustments to Federal Taxable Income**

**Line 1 - Interest Excluded from Federal Taxable Income**  
Enter the amount of interest excluded from taxable income under s.103(a), IRC, or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265, IRC, or any other law. These items will be included in Schedule M-1 of the federal return.

**Line 2 - Undistributed Net Long-Term Capital Gains**  
If you are a regulated investment company (RIC) or a real estate investment trust (REIT), enter the undistributed net capital gain for the taxable year computed pursuant to ss. 852(b)(3)(D) and 857(b)(3)(D), IRC.

**Line 3 - Net Operating Loss Deduction**  
Enter the amount of net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the corresponding line of other federal income tax forms.

**Line 4 - Net Capital Loss Carryover**  
Enter the net capital loss carryover, as defined in s. 1212, IRC, deducted from capital gains in computing federal taxable income for the taxable year. Refer to federal Form 1120, Schedule D, for this adjustment.

**Line 5 - Excess Charitable Contribution Carryover**  
Enter the amount of excess charitable contributions determined under s. 170(d)(2), IRC, carried forward and deducted in computing federal taxable income for the taxable year.

**Line 6 - Employee Benefit Plan Contribution Carryover**  
Enter the total amount of excess employee benefit plan deductions determined under s. 404(a)(1)(E), IRC, (excess contributions to qualified pension plans) and s. 404(a)(3)(A)(ii), IRC, (excess contributions to qualified stock bonus or profit-sharing plans), carried forward and deducted in computing federal taxable income for the taxable year.

**Line 7 - Enterprise Zone Jobs Credit**  
Enter the amount from Line 3 of Schedule V. This will be the amount of enterprise zone jobs credit on Florida Form F-1156Z for the taxable year.

**Line 8 - Ad Valorem Taxes Allowable as an Enterprise Zone Property Tax Credit**  
Enter the amount from Line 5 of Schedule V. This will be the portion of the ad valorem taxes paid or incurred for the taxable year that is allowable as an enterprise zone property tax credit on Florida Form F-1158Z.

**Line 9 - Guaranty Association Assessment(s) Credit**  
Enter the amount from Line 1 of Schedule V, Florida Health Maintenance Organization Consumer Assistance Assessment Credit, and any Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit included on Schedule V, Line 18.

**Line 10 - Rural and/or Urban High-Crime Area Job Tax Credits**  
Enter the total of the amounts from Lines 6 and 7 of Schedule V. This is the amount taken as rural and/or urban high-crime area job tax credits for the taxable year.

**Line 11 - State Housing Tax Credit**  
Enter the amount from Line 11 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year.

**Line 12 - Florida Tax Credit Scholarship Program Credit (contributions to nonprofit scholarship-funding organizations tax credit)**  
Enter the amount from Line 12 of Schedule V. This is the amount taken as a credit for the Florida Tax Credit Scholarship Program. However, if the credit taken has previously been added to taxable income in a prior taxable year, and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. This exception is intended to ensure that the credit is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

**Line 13 - New Worlds Reading Initiative Credit**  
Enter the amount from Line 13 of Schedule V. This is the amount taken for the new worlds reading initiative credit for the taxable year.

**Line 14 - Strong Families Tax Credit (credit for contribution to eligible charitable organizations)**  
Enter the amount from Line 14 of Schedule V. This is the amount taken for the strong families tax credit for the taxable year.

**Line 15 - New Markets Tax Credit**  
Enter the amount from Line 15 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

**Line 16 - Entertainment Industry Tax Credit**  
Enter the amount from Line 16 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

**Line 17 - Research and Development Tax Credit**  
Enter the amount from Line 17 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

**Line 18 - Energy Economic Zone Tax Credit**

Enter the amount from Line 18 of Schedule V. This is the amount of the energy economic zone tax credit taken for the taxable year.

**Line 19 - s. 168(k), IRC, Special Bonus Depreciation**

Enter all amounts claimed as a special depreciation allowance under IRC s. 168(k) for property placed in service before January 1, 2027.

**Line 20 - Depreciation of Qualified Improvement Property**

Enter the depreciation taken in the computation of federal taxable income on qualified improvement property placed in service on or after January 1, 2018.

If bonus depreciation was taken on the qualified improvement property and the bonus depreciation was included on Line 19, it should not be added back again on this line.

**Line 21 - Expenses for Business Meals Provided by a Restaurant**

Enter the portion of the business meal expense deduction taken in the computation of federal taxable income that exceeds the amount that would have been allowed without application of Public Law 116-260, Division EE, Title II, s. 210, which made business meals provided by a restaurant 100% deductible instead of 50% deductible. This addition applies to taxable years beginning on or after January 1, 2021, and before January 1, 2026.

**Line 22 - Film, Television, and Live Theatrical Production Expenses**

Enter the deduction taken in the computation of federal taxable income under s. 181, IRC. This addition applies to taxable years beginning on or after January 1, 2021, and before January 1, 2026.

**Line 23 - Internship Tax Credit**

Enter the amount from Line 19 of Schedule V. This is the amount taken as the internship tax credit for the taxable year.

**Line 24 - Other Additions**

Attach explanatory schedules. Examples:

**(1) Partnership adjustment.**

Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications increase the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must enter an appropriate addition as determined on Florida Form F-1065 on Line 24 of this schedule.

**(2) Consolidated income adjustment.**

No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

**(3) Depreciation adjustment.**

The required depreciation adjustment is for Election A and Election B taxpayers.

**"Election A"** means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(b), F.S., to report and pay the corporate income/franchise tax as if the amendments to the Internal

Revenue Code that were enacted after January 1, 1980, and before January 1, 1982, became effective on January 1, 1982. Taxpayers who made Election A are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1981.

**"Election B"** means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(c), F.S., to report and pay the corporate income/franchise tax as if the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely. Taxpayers who made Election B are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1986.

If a consolidated Florida corporate income/franchise tax return is filed, a separate schedule listing the name, address, FEIN, and the depreciation election (General Rule, which was for the emergency excise tax that has been phased out, Election A, or Election B) of each included corporation must be attached.

The depreciation adjustment will include the positive or negative difference, if any, between the depreciation deducted as shown on federal Form 4562 for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980. Attach a copy of federal Form 4562 and a statement setting forth the details of the adjustment.

If a taxpayer is governed by Election A or Election B and directly or indirectly owns an interest in a partnership, trust, or other entity not taxable as a corporation, it must include in its adjustment its distributive share of any depreciation difference. The difference in the depreciation for the partnership, trust, or other entity should be computed in the same manner explained above for Election A or Election B. The taxpayer's distributive share of the depreciation difference computed should be added to the difference computed under Election A or Election B on the taxpayer's assets. You must attach a copy of the underlying entity's federal Form 4562 and a statement setting forth the details of the adjustment.

**Line 25 - Total**

Enter the sum of Lines 1 through 24 on this line and on the front page of Florida Form F-1120, Line 3.

**Schedule II – Subtractions from Federal Taxable Income**

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

**Line 1 - Gross Foreign Source Income Less Attributable Expenses**

Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter income under s. 951A, IRC, on Line 1(c).

Enter the total of expenses directly and indirectly attributable to ss. 78, 862, and 951A, IRC, and related amounts deducted under s. 250, IRC, on Line 1(d). Add s. 78 income plus s. 862 dividends plus s. 951A income and subtract expenses [1(a) + 1(b) + 1(c) – 1(d)]. Enter result on Line 1.

**Line 2 - Gross Subpart F Income Less Attributable Expenses**

Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income (2[a] - 2[b]). Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

**Note:** Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

**Line 3 - Florida Net Operating Loss Carryover Deduction**

See Florida Net Operating Loss Carryover Deduction (NOLD) instructions (page 4).

**Line 4 - Florida Net Capital Loss Carryover Deduction**

See Florida Net Capital Loss Carryover Deduction instructions (page 5).

**Line 5 - Florida Excess Charitable Contribution Carryover**

See Florida Excess Contribution Carryover Deductions instructions (page 5).

**Line 6 - Florida Employee Benefit Plan Contribution Carryover**

See Florida Excess Contribution Carryover Deductions instructions (page 5).

**Line 7 - Nonbusiness Income**

If the taxpayer's business is entirely within Florida, enter zero (0). If the taxpayer is doing business outside Florida, enter the amount of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 15).

**Line 8 - Eligible Net Income of an International Banking Facility**

The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

**Line 9 - s. 168(k), IRC, Special Bonus Depreciation**

With the exception of qualified improvement property placed in service on or after January 1, 2018, the amount required to be added back for s.168(k), IRC, bonus depreciation is provided back to a taxpayer through a subtraction over a seven-year period of one seventh of the amount of the addition, beginning with the tax year of the addition. Attach a schedule showing the taxable year and amount of the original addition, the amount of the original addition for qualified improvement property placed in service on or after January 1, 2018, and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

**Line 10 - Depreciation of Qualified Improvement Property**

The recovery of amounts required to be added back to federal taxable income for qualified improvement property placed in service on or after January 1, 2018 (Schedule I, Line 20, and the portion related to such property added back on Schedule I, Line 19) is provided back to a taxpayer through a subtraction on this line. The subtraction is limited to the depreciation that would have been allowed under the IRC in effect on January 1, 2020,

without retroactive changes made by the CARES Act, and without taking into account any sale or other disposition of the property. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

**Line 11 - Film, Television, and Live Theatrical Production Expenses**

The recovery of amounts required to be added back for film, television, and live theatrical productions on Schedule I, Line 22 is provided back to a taxpayer through a subtraction on this line. The subtraction is limited to the deduction that would have been allowed without application of s. 181, IRC, if any. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

**Line 12 - Other Subtractions**

Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

- (1) **Partnership adjustment.** Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, an appropriate subtraction as determined on Florida Form F-1065 must be entered on Line 12 of this schedule.
- (2) **Certain foreign taxes.** Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20% of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.
- (3) **Cancellation of indebtedness income deferred under s.108(i), IRC.** Enter the amount of income previously required to be added back under s. 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of s.108(i), IRC, income added back under s. 220.13(1)(e)3., F.S.

**Line 13 - Total**

Enter the sum of Lines 1 through 12 on this line and on the front page of Florida Form F-1120, Line 5.

**Schedule III – Apportionment of Adjusted Federal Income**

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S., and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. The apportionment factors are weighted as follows: 25% to property, 25% to payroll, and 50% to sales.

**Note:** If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be 33-1/3% and the weighted percentage for the sales factor will be 66-2/3%. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25% to 50% each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100%.

All amounts related to nonbusiness income, income related to ss. 78, 862, 951, and 951A, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

### III-A Line 1. Average Value of Property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except goodwill, owned and used in the business. The term "financial organization" includes any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of **any** of the following:

- (a) Coin or currency located in Florida.
- (b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers' acceptances.
- (c) Installment obligations on loans for which the customer initially applied at an office located in Florida.
- (d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.
- (e) A portion of a participation loan where the office that enters into the participation is located in Florida.
- (f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
- (g) Investments in securities that generate business income where the taxpayer's commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.
- (h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.
- (i) Leases of tangible personal property where the taxpayer's commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.
- (j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (k) Any other intangible personal property located in Florida used to generate business income.

### III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, or
- (b) The employee's service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee's service, or
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.

### Sponsored Research and Development Contracts through a University

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

### III-A Line 3. Sales Factor

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income, if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Income from the sale, licensing, or other use of intangible personal property.
- (d) Sales of services.
- (e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

### Sales will be attributable to Florida using the following criteria:

- (a) Sales of tangible personal property will be "Florida sales" if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be "Florida sales" if the real or tangible personal property is in Florida.
- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in "Florida sales" if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

### For a financial organization, "Florida sales" will also include:

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.
- (d) Dividends received within Florida.
- (e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.
- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida or from installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest, resulting from the operation as a financial organization within Florida.

### III-A Line 4. Apportionment Fraction

For Lines 1, 2, and 3 of Schedule III-A, divide the amount in Column (a) by the amount in Column (b). Round the result to six decimal places. Enter the result in Column (c) of Schedule III-A. In Column (d), use the appropriate weight for each factor. See the note on page 10 for more detailed information. Multiply the amount in Column (c) by the weighted percentage in Column (d). Round the result to six decimal places. Enter the result in Column (e).

To compute the Florida apportionment fraction, add the weighted factors on Schedule III-A, Lines 1, 2, and 3 of Column (e). Enter the total on Schedule III-A, Line 4 and on Schedule IV, Line 2.

### III-D. Special Apportionment Fractions Insurance Companies

Insurance companies apportion adjusted federal income to Florida by multiplying it by a fraction. The numerator is the direct premiums written for insurance upon properties and risks in Florida and the denominator is direct premiums written on properties and risks everywhere. Florida defines the term "direct premiums written" as the total amount of direct premiums written, assessments, and annuity considerations, as reported on the annual statement filed by the company with the Florida Insurance Commissioner.

However, if the principal source of premiums written by an insurance company consists of premiums for reinsurance accepted by it, the numerator and denominator of the above fraction include the direct premiums written plus premiums written for reinsurance.

Enter the amounts within Florida in Column (a) and amounts everywhere in Column (b) on Schedule III-D, Line 1. Divide Column (a) by Column (b) and enter the result on Schedule III-D, Line 1, Column (c) and on Schedule IV, Line 2.

**Note:** Insurance companies using this apportionment fraction should attach a copy of Schedule T from their annual report.

### Transportation service companies

Taxpayers furnishing transportation services will use a single factor apportionment fraction to apportion their income to Florida. The term "taxpayers furnishing transportation services" includes taxpayers engaged exclusively in interstate commerce.

Florida apportions the income of transportation companies by multiplying their adjusted federal income by a fraction; the numerator is the revenue miles within Florida and the denominator is the revenue miles everywhere.

For transportation other than by pipeline, a revenue mile is the transportation of one passenger or one net ton of freight the distance of one mile for consideration.

Enter the amount within Florida in Column (a) and the amount everywhere in Column (b) on Schedule III-D, Line 2. Divide Column (a) by (b) and enter the result on Schedule III-D, Line 2, Column (c) and on Schedule IV, Line 2.

### Schedule IV – Computation of Florida Portion of Adjusted Federal Income

A taxpayer doing business outside Florida should use Schedule IV to compute the Florida portion of adjusted federal income. Florida does not allow a taxpayer to apportion income using Schedule IV if it is not considered to be doing business outside Florida.

## Apportionment of Adjusted Federal Income

### Line 1 - Apportionable Adjusted Federal Income

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

### Line 2 - Florida Apportionment Fraction

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

### Line 4 - Net Operating Loss Carryover Apportioned to Florida

Enter the Florida net operating loss carryover deduction.

To support a deduction, you must attach a **schedule** showing how you computed the deduction. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4, including Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

### Line 5 - Net Capital Loss Carryover Apportioned to Florida

Enter any available Florida net capital loss carryover deduction. See the Florida Net Capital Loss Carryover Deduction instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of loss, apportionment fraction for the taxable year in which the loss occurred, and amounts of the carryover(s) previously deducted.

### Line 6 - Excess Charitable Contribution Carryover Apportioned to Florida

Enter any available Florida excess charitable contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

### Line 7 - Employee Benefit Plan Contribution Carryover Apportioned to Florida

Enter any available Florida employee benefit plan excess contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

### Line 8 - Total Carryovers Apportioned to Florida

Add Lines 4 through 7, and enter the total.

### Line 9 - Adjusted Federal Income Apportioned to Florida

Subtract Line 8 from Line 3 and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).

## Schedule V – Credits Against the Corporate Income/Franchise Tax

**Note:** Credits against the tax may not exceed the corporate income/franchise tax liability.

Section 220.02(8), F.S., provides for an order of application for the credits against corporate income tax. The credits are listed in **Schedule V** in the order they must be applied. The Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit, available to certain insurers, is not listed in s. 220.02(8), F.S. Therefore, the FLAHIGA credit is to be included in the "other credits" on Line 20. You may find the instructions for the credit with the instructions for Line 20 on page 14.

### Line 1 - Florida Health Maintenance Organization Consumer Assistance Assessment Credit

A corporate income tax credit is available to a member of the Health Maintenance Organization Consumer Assistance Plan for assessments paid under s. 631.828, F.S. This credit is limited to 20% of the amount of such assessments for each of the five calendar years following the year in which such assessment was paid. Attach a copy of the assessment notice to Florida Form F-1120.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

### Line 2 - Capital Investment Tax Credit

An annual capital investment tax credit is available to a qualifying business that establishes a qualifying project. Attach a copy of the certification. For qualifying projects defined in s. 220.191(1)(g)1., and 2., F.S., this credit is granted against only the portion of Florida corporate income tax generated by, or arising out of, the qualifying project. You must attach a pro forma tax return indicating the qualifying project's Florida taxable income for the year to claim this credit. Businesses may apply for this credit with Enterprise Florida, Inc., at 850-298-6620. A taxpayer that takes this credit against Florida insurance premium tax is not eligible to take it against Florida corporate income tax. For qualifying projects defined in s. 220.191(1)(g)3., F.S., when the capital investment tax credit is used in whole or in part by a member of the qualifying business' affiliated group or a related entity that is taxable as a cooperative under subchapter T of the Internal Revenue Code, the qualifying business and the entities claiming the qualifying business' tax credit must attach a schedule reconciling how the capital investment tax credit is used. The name, federal employer identification number, and amount of capital investment tax credit claimed by each entity must be included in the schedule.

If you are claiming a transferred capital investment tax credit per s. 220.191(2)(c), F.S., you must attach to your return a copy of the letter received from the Department of Revenue certifying the amount of the credit transferred (only credits relating to solar energy projects may be transferred).

### Line 3 - Enterprise Zone Jobs Credit

Any business claiming the credit must complete and attach a *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax* (Florida Form F-1156Z). Enter the amount from Florida Form F-1156Z. Taxpayers claiming the credit must include the amount claimed for the current taxable year on Schedule I, Line 7.

### Line 4 - Community Contribution Tax Credit

Florida allows a credit equal to 50% of a qualified community contribution against corporate income tax for the taxable year of the contribution. The amount of the community contribution credit allowed is limited to \$200,000 per taxpayer. You may carry forward any unused credits for a period not to exceed five (5) years.

Attach a copy of the decision approving the credit to the Florida Form F-1120 on which you are claiming the credit.

**Note:** Insurance companies may not claim the community contribution credit against their corporate income tax liability.

**Line 5 - Enterprise Zone Property Tax Credit**

Any business claiming the credit must complete and attach an *Enterprise Zone Property Tax Credit* form (Florida Form F-1158Z). Enter the amount of enterprise zone property tax credit, including any applicable carryover credit, from Florida Form F-1158Z.

**Note:** Taxpayers claiming the credit must include the amount claimed for the current year on Schedule I, Line 8.

**Line 6 - Rural Job Tax Credit and Line 7 - Urban High-Crime Area Job Tax Credit**

Attach a copy of the approval to the return. A corporation that uses one of these credits against sales and use tax is not eligible to take the same credit against Florida corporate income tax. You may carry forward any unused credit for a period not to exceed five (5) years.

**Note:** Taxpayers claiming these credits must include the amounts claimed for the current year on Schedule I, Line 10.

**Line 8 - Hazardous Waste Facility Tax Credit**

A credit is allowed to the owner of any commercial hazardous waste facility for the sum of: (a) expenses for required hydrologic, geologic, or soil site evaluations and permit fees, and (b) 5% of the cost of stationary facility equipment used for recycling hazardous wastes pursuant to s. 220.184, F.S. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Line 9 - Florida Alternative Minimum Tax (AMT) Credit**

A credit for Florida AMT paid is allowable in any tax year in which "regular" Florida tax is due following the tax year for which Florida AMT was paid. The amount of the AMT credit generated in a taxable year is equal to the amount of AMT paid over the "regular" tax that would have otherwise been due without application of the Florida tax credit scholarship program credits (s. 220.1875, F.S.) and the Florida renewable energy production tax credit (s. 220.193, F.S.). For tax years beginning on or after January 1, 2018, there is no Florida AMT and no additional Florida AMT credit will be created.

The amount of AMT credit that may be taken is limited to the lesser of:

- the amount of unused Florida AMT credit carried forward from previous tax years, and
- the amount of tax due on Line 11 of the computation of Florida net income less the credits claimed on Lines 1 through 9 minus 3.3% of the amount that additions (Schedule I, Lines 1 and 7 through 24) exceed subtractions (Schedule II, Lines 3 through 12, and if your apportionment factor is not 100% Florida, Schedule IV, Line 8).

**Line 10 - Contaminated Site Rehabilitation Tax Credit: (voluntary cleanup tax credit)**

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Line 11 - State Housing Tax Credit**

A credit is available against Florida corporate income tax based upon approved low income housing projects for a five (5) year credit period beginning with the year the project is completed. A taxpayer that wishes to participate in the State Housing Tax Credit Program must submit an application to the Florida Housing Finance Corporation. Attach a copy of the approval letter from the Florida Housing Finance Corporation to the return. Additional information can be obtained from the Low Income Housing Administrator at 850-488-4197.

**Note:** Taxpayers must include the amount claimed for the current year on Schedule I, Line 11.

**Line 12 - Florida Tax Credit Scholarship Program Credit: (contributions to nonprofit scholarship-funding organizations tax credit)**

A credit is available against Florida corporate income tax for contributions to nonprofit scholarship-funding organizations (SFOs). To learn more about this credit or to submit your application, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives select Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1875, F.S.

**Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 12.

**Line 13. New Worlds Reading Initiative Credit**

A credit is available against the corporate income tax for contributions to the administrator under the New Worlds Reading Initiative. To learn more about this credit, or to submit your application, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives, select the Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 1003.485, F.S.

**Attach a copy of the certificate of contribution from the administrator to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit, refer to Florida Form DR-336200, *The New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

**Line 14. Strong Families Tax Credit (credit for contributions to eligible charitable organizations)**

A credit is available against Florida corporate income tax for contributions to eligible charitable organizations under the Florida Strong Families Tax Credit Program. To learn more about this credit, or to submit your application, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives select the Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 402.62, F.S.

**Attach a copy of the certificate of contribution from each eligible charitable organization to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit, refer to Florida Form DR-226200, *Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

**Line 15 - New Markets Tax Credit**

A credit is available against Florida corporate income tax for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. Attach a copy of the credit certification. You may carry forward any unused credit for a period of five (5) years.

Insurance companies may only claim this credit against their insurance premium tax due under s. 624.509, F.S.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 15.

**Line 16 - Entertainment Industry Tax Credit**

A credit is available against Florida corporate income tax as part of the entertainment industry financial incentive program. The program is administered by the Office of Film and Entertainment. Visit their website at [filminflorida.com](http://filminflorida.com). Attach a copy of the approval letter for the tax credit or credit transfer to the return. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 16.

**Line 17 - Research and Development Tax Credit**

A credit is available against Florida corporate income tax based upon qualified research expenses in Florida for taxpayers that also claim and are allowed a federal income tax credit under section 41 of the IRC for the same research expenses. The Department of Revenue must allocate this credit before it can be taken. Attach federal Forms 6765, 3800, and 1065, Schedule K-1 (if applicable) to the return. An unused credit cannot be carried forward more than five (5) years.

**Note:** Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 17.

**Line 18 - Energy Economic Zone Tax Credit**

A credit is available against Florida corporate income tax for eligible corporations located in an energy economic zone. Attach a copy of the certification approving the credit to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 18.

**Line 19. Internship Tax Credit**

A credit is available against Florida corporate income tax for employing student interns during taxable years that begin in 2022 and 2023. The credit is \$2,000 per student intern up to a maximum of five student interns per year. To learn more about this credit, or to submit your application, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken. Unused credits may be carried forward up to two (2) taxable years.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 23.

**Line 20 - Other Credits**

Enter the amount of any other credits allowable against the corporate income/franchise tax. Attach a supporting schedule indicating the type and amount of any allowable credit.

**Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit**

A credit against insurance premium tax or corporate income tax is available to member insurers of FLAHIGA as follows:

- For each assessment levied before January 1, 1997, 0.1% of the amount of the assessment for each year following the year in which the assessment was paid.
- For each assessment levied and paid after December 31, 1996, 5% of the amount of the assessment for each of the 20 years following the year in which the assessment was paid.

The total amount of assessment that can be claimed as a credit is net of any refunds received.

However, if a member insurer ceases doing business, all uncredited assessments may be credited against its insurance premium or corporate income tax liability for the year it ceases doing business.

The same assessment amount may not be offset by an insurer against both its insurance premium and corporate income tax liabilities.

Attach a statement showing the computations to support the credit claimed, a copy of the Assessment Levy, and a copy of the Certificate of Contribution for each assessment claimed as a credit.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

**Line 21 - Total Credits Against the Tax**

Enter the sum of Lines 1 through 20 on this line and on the front page of Florida Form F-1120 (Line 12).

**Schedule R – Nonbusiness Income**

**Note:** Taxpayers that conduct business entirely within Florida do not need to complete Schedule R.

Nonbusiness income is not subject to apportionment, but is allocated as provided in s. 220.16, F.S. The term nonbusiness does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations, or any amounts that could be included in apportionable income without violating the due process clause of the U.S. Constitution. In general, all transactions and activities of a taxpayer that are dependent upon, or contribute to the operations of the taxpayer's economic enterprise as a whole, constitute the taxpayer's trade or business. Functionally related dividends are presumed to be business income.

Nonbusiness income means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent they do not arise from transactions and activities in the regular course of a taxpayer's trade or business.

**Line 1 - Nonbusiness Income (Loss) Allocated to Florida**

Enter each type (for example: dividends, interest, and royalties) and the amount of nonbusiness income allocated to Florida on this line and on the front page of Florida Form F-1120 (Line 8).

**Line 2 - Nonbusiness Income (Loss) Allocated Elsewhere**

Enter each type (for example: dividends, interest, and royalties), the state or country to which the nonbusiness income is allocated, and the amount of nonbusiness income.

**Line 3 - Total Nonbusiness Income**

Enter the sum of Lines 1 and 2 on Line 3 and on Schedule II, Line 7.

**Estimated Tax Worksheet**

You must make estimated payments if your corporate income tax liability exceeds \$2,500. Complete the worksheet to determine if estimated tax is due.

**Line 2 - Florida Exemption \$50,000**

**Members of a Controlled Group** - Only one \$50,000 exemption is allowed to a controlled group of corporations. For any Florida taxpayer who is a member of a controlled group, the manner in which the members allocate the \$50,000 exemption for purposes of filing the annual Florida return will be binding upon all members with respect to estimated tax. This includes the determination of whether a declaration was required and the computation of penalties and interest on underpayments.

## Examples of Florida Net Operating Loss Carry Forward Schedules

### For Taxpayers that Apportion (doing business outside Florida):

Tax Year	(a) Adjusted Federal Income/Loss	(b) Apportionment Fraction (rounded to 6 decimal places)	(c) Florida Apportioned Income/Loss (a) x (b)	(d) NOLCO Applied (Schedule IV)	(e) Florida Portion of Adjusted Federal Income/Loss (c + d)	(f) NOL Carry Forward to Next Year
2018	\$ (1,000,000)	0.123456	\$ (123,456)	\$ -	\$ (123,456)	\$ (123,456)
2019	\$ 750,000	0.130010	\$ 97,508	\$ (123,456)	\$ (25,948)	\$ (25,948)
2020	\$ 1,500,000	0.128500	\$ 192,750	\$ (25,948)	\$ 166,802	\$ -

### For 100% Florida Taxpayers:

Tax Year	(a) Federal Income/Loss	(b) NOLCO Applied (Schedule II)	(c) Adjusted Florida Income/Loss	(d) NOL Carry Forward to Next Year
2018	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)
2019	\$ 750,000	\$ (1,000,000)	\$ (250,000)	\$ (250,000)
2020	\$ 1,500,000	\$ (250,000)	\$ 1,250,000	\$ -

## Forms

Additional Florida forms which may be needed.

<b>F-851</b>	<i>Corporate Income/Franchise Tax Affiliations Schedule</i>
<b>F-1065</b>	<i>Florida Partnership Information Return</i>
<b>F-1120A</b>	<i>Florida Corporate Short Form Income Tax Return</i>
<b>F-1120ES</b>	<i>Declaration/Installment of Florida Estimated Income/Franchise Tax</i>
<b>F-1120X</b>	<i>Amended Florida Corporate Income/Franchise Tax Return</i>
<b>F-1122</b>	<i>Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return</i>
<b>F-1156Z</b>	<i>Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax</i>
<b>F-1158Z</b>	<i>Enterprise Zone Property Tax Credit</i>
<b>F-2220</b>	<i>Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax</i>
<b>F-7004</b>	<i>Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return</i>

## Filing Tips

- ✓ **Be sure to make copies of your return and schedules before filing with the Department of Revenue.**
- ✓ **Notify the Department of a change of address online at:  
[floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount)**
- ✓ **To find filing due dates for the current year go to the Department's website at  
[floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates)**

## Contact Us

Information and tutorials are available at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education).

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

### Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.  
Forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-851	Corporate Income/Franchise Tax Affiliations Schedule	Rule 12C-1.051, F.A.C.
Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form DR-116200	Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-336200	The New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-226200	Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.



## Florida Internship Tax Credit Program Application for Tax Credit

F-1198  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 2

Apply online at [floridarevenue.com/taxes/SingleTaxCredits](http://floridarevenue.com/taxes/SingleTaxCredits). It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Internship Tax Credit Program on a first-come, first-served basis. Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission; and
- view a summary of your applications and the status of each application.

Florida law provides a corporate income/franchise tax credit for up to five student interns employed by businesses for taxable years beginning during 2022 and 2023 when both the business and the student intern meet the requirements provided in section 220.198, Florida Statutes (F.S.). The maximum tax credit available to a qualified business is \$10,000 each year. Florida law requires businesses applying for the tax credit to provide documentation to substantiate each of the requirements. **A separate application is required for each taxable year.**

### Requested Internship Tax Credit:

Number of student interns employed (maximum of 5) \_\_\_\_\_ x \$2,000 = \_\_\_\_\_

☐ Applying for Tax Year Beginning on or after  
January 1, 2022, through December 31, 2022.

☐ Applying for Tax Year Beginning on or after January 1, 2023,  
through December 31, 2023.

Tax Year \_\_\_\_\_ – \_\_\_\_\_

Tax Year \_\_\_\_\_ – \_\_\_\_\_

### Business Information:

Business Name:

Federal Employer Identification Number (FEIN):

Mailing Address:

City:

State:

ZIP:

Contact Name:

Telephone Number:

Email Address\*:

If you are included in a consolidated Florida corporate income tax return, provide:

Parent Corporation's Name:

FEIN:

\* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), F.S.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.

☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

**Florida Internship Tax Credit Program  
Application for Tax Credit**

F-1198  
R. XX/XX  
Page 2 of 2

**Requirements and Suggested Documentation**

**A qualified business:**

- is currently in existence;
- has been continuously operating for at least three (3) years;
- employs at least one qualified full-time (at least 30 hours per week) student intern for nine (9) consecutive weeks; **and**
- 20% or more of the full-time employees were previously employed by the business as student interns, or, all of the following,
  - for the current tax year, employs at least one full-time employee previously employed by the business as a student intern,
  - employed 10 or fewer full-time employees on average for the three (3) immediately preceding years, **and**
  - previously hired at least one student intern.

**Suggested documentation:**

- *Copies of the first page of the Florida Corporate Income/Franchise Tax Returns (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.) or the first page of federal U.S. corporation income tax returns that show business activity for the three taxable years immediately preceding the taxable year for which you are applying for the tax credit* – to establish existence and continuous operation for at least three years
- *Copies of Florida Department of Revenue Employer's Quarterly Reports (RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) and other employee timekeeping and payroll records* – to establish the requirements for the number of full-time employees, the number of qualified full-time student interns employed, current full time employment of a previously employed student intern if applicable, and the requirement for the student intern to have been employed full-time for at least 9 consecutive weeks.

**A qualified student intern** – A person enrolled in one of the following educational institutions that maintains a minimum grade point average of 2.0 on a 4.0 scale (if applicable)

- has completed at least 60 credit hours at a state university or a Florida College System institution, regardless of whether the intern student receives course credit for the internship;
- is enrolled as a graduate student at a Florida state university;
- is enrolled in a career center operated by a Florida district school board as a part of the district school system as approved by the Department of Education; **or**
- is enrolled in a charter technical career center.

**Suggested documentation:** A letter from the applicable educational institution stating the student is enrolled.

Under penalties of perjury, I declare that I have read the foregoing application and that the facts stated in it are true.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**Contact Information**

For additional information regarding the Florida Internship Tax Credit Program, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [RevenueAccounting@floridarevenue.com](mailto:RevenueAccounting@floridarevenue.com)

If you are unable to apply online at [floridarevenue.com/taxes/SingleTaxCredits](http://floridarevenue.com/taxes/SingleTaxCredits), submit your completed application to:

Florida Department of Revenue  
Revenue Accounting  
PO Box 6609  
Tallahassee, FL 32314-6609

or

Fax:  
850-921-1171



# Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

F-2220  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 2

<b>For Tax Year:</b>	Federal Employer Identification Number (FEIN): _____
<b>Beginning</b> _____	Name: _____
<b>Ending</b> _____	Address: _____
	City/State/ZIP: _____

1. Total income/franchise tax due for the year (enter from Florida Form F-1120, Line 13)				
2. 90% of Line 1				
Enter in Columns 1 through 4 the installment dates. (See Installment Dates in the instructions.)	<b>Computation of Underpayments</b>			
	<b>Due Dates of Installments</b>			
	(1st)	(2nd)	(3rd)	(4th)
3. Enter 25% of Line 2 in Columns 1 through 4				
4. (a) Amount paid for each period				
(b) Overpayment credit from prior year				
(c) Overpayment of previous installment				
5. Total of Lines 4(a), 4(b), and 4(c)				
6. Underpayment (Line 3 less Line 5) or overpayment (Line 5 less Line 3). An overpayment on Line 6 in excess of all prior underpayments is to be applied as a credit against the next installment. (See Line 4c.)				

## Exception that avoids penalty and interest

7. Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated.				
8(a). Tax on prior year's income using current year's tax rate:	25% of tax	50% of tax	75% of tax	100% of tax
8(b). Cumulative contributions made for the taxable year under the Florida Tax Credit Scholarship Program, New Worlds Reading Initiative, and Strong Families Tax Credit Program. Each corresponding certificate of contribution must be issued on or before the return's due date or valid extended due date.				
8(c). Line 8(a) less Line 8(b). This is the prior year's income adjusted for the contributions listed in Line 8(b).				

## Check below if the exception applies for each underpaid installment [Line 7 must equal or exceed Line 8(c)]

Attach a schedule showing the computation. If the exception does not apply, complete Lines 9 through 14 to determine the amount of the penalty and interest.				
Exception:	1st Installment <input type="checkbox"/>	2nd Installment <input type="checkbox"/>	3rd Installment <input type="checkbox"/>	4th Installment <input type="checkbox"/>
If Line 6 shows an underpayment and the exception does not apply, compute the underpayment penalty and interest by completing the portion(s) of this schedule applicable to the installments. Enter same installment dates used above.	<b>Computation of Penalty and Interest</b>			
	<b>Due Dates of Installments</b>			
	(1st)	(2nd)	(3rd)	(4th)
9. Amount of underpayment				
10. Enter the date of payment or the due date of the corresponding Florida Corporate Income/Franchise Tax return, whichever is earlier.				
11. Number of days from due date of installment to the dates shown on Line 10				
12. Penalty on underpayment (12% per year on the amount of underpayment on Line 9 for the number of days shown on Line 11)				<b>Total Penalty</b>
13. Interest on underpayments. In general, interest will be the appropriate interest rate on the amount of underpayment on Line 9 for the number of days shown on Line 11.				<b>Total Interest</b>
14. Total of amounts shown on Lines 12 and 13. If this Florida Form F-2220 is being filed with your return, the amounts shown as penalty and interest should be entered on appropriate line of Florida Form F-1120.				

## Instructions for Florida Form F-2220

**Installment Dates** – Generally, for tax years ending 6/30, the declaration or payment of estimated tax is due on or before the last day of the 4th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. For tax years not ending on 6/30, the declaration or payment of estimated tax is due on or before the last day of the 5th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. Installment due dates that fall on a Saturday, Sunday, or legal holiday extend to the next business day, with the exception of installments due on the last day of June, which must be paid on or before the last Friday of June.

**Estimated Tax** – Every domestic or foreign corporation or other entity subject to taxation under Chapter 220, Florida Statutes (F.S.), must report estimated tax for the taxable year if the amount of income tax liability for the year is expected to be more than \$2,500.

**Purpose of Form** – This form will enable taxpayers to determine if they paid the correct amount of each installment of estimated tax by the proper due date. If the minimum amount was not paid timely, we may impose penalty and interest.

**Computation of Underpayments** – Make entries on Lines 1 through 6 following the instructions for each line item. Enter on Line 4(c) the previous installment's overpayment (Line 6) but only if the overpayment exceeds all prior underpayments. If Line 6 shows an underpayment of any installment, complete Lines 7 and 8 and Lines 9 through 14, to the extent applicable. If the requirements for filing the declaration of estimated tax were met during the tax year and fewer than four installment payments were required, attach an explanatory statement including computations.

**Exception to Avoid Penalty and Interest** – You will not owe penalty or interest for an underpaid installment on Line 6 if the total amount of all payments made by the installment date equals or exceeds the amount that would have been required to be paid using the preceding year's tax (see section [s.] 220.34, F.S.). Calculate the exception using Lines 7 and 8. The prior year exception calculation includes contributions made for the current taxable year to:

- eligible nonprofit scholarship-funding organizations under the Florida Tax Credit Scholarship Program per s. 220.1875, F.S.;

- the administrator of the New Worlds Reading Initiative per s. 220.1876, F.S.; and
- eligible charitable organizations under the Strong Families Tax Credit Program per s. 220.1877, F.S.

Each certificate of contribution must be issued on or after the beginning of the tax year and on or before the due date of the return, or extended due date with a valid extension of time.

A taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of a credit when the allocation for that credit is made after a request for an extension of time. See ss. 220.1875, 220.1876, and 220.1877, F.S. In addition, each credit is required to be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit.

A taxpayer may not use the prior year exception if the previous tax year was for a short tax year (not a full 12 months), except where the short period is due to a change in accounting period. You may not use the prior period exception in your first year of operation.

**Note: The Florida Income Tax Code does not allow annualizing taxable income to determine the requirement for making an individual installment.**

**Computation of Penalty and Interest** – Follow the instructions on the form to complete Lines 9 through 14. For purposes of determining the date of payment on Line 10, a payment of estimated tax on any installment date is considered a payment of any previous underpayment only to the extent the payment exceeds that amount of the installment as computed on Line 3. If you made more than one payment for a given installment, attach a separate computation for each payment.

**Line 13 – Interest on Underpayments** – The interest rate on each underpayment will vary depending on the date of the payment and the interest rate or rates in effect for the period. It may be necessary to attach a separate schedule showing the computation of interest on each underpayment. A floating rate of interest applies to underpayments and late payments of estimated tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. To obtain interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*