



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 19, 2023

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 September 19, 2023 (Volume 49, Number 182), 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 September 18, 2023.

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 12-3

- Rule 12-3.007, F.A.C., Delegation of Authority

Chapter 12-11

- Rule 12-11.002, F.A.C., Definitions

Chapter 12-22

- Rule 12-22.005, F.A.C., Disclosure Procedures

Chapter 12-24

- Rule 12-24.011, F.A.C., Public Use Forms
  - Form DR-600TP: ACH-Credit Payment Method Requirements for Making Electronic Payments (*new title*)

Chapter 12-26

- Rule 12-26.008, F.A.C., Public Use Forms
  - Form DR-26AH: Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing (*new*)
  - Form DR-26S: Application for Refund-Sales and Use Tax
  - Form DR-26SN: Instructions – Application for Refund Sales and Use Tax

Chapter 12-28

- Rule 12-28.008, F.A.C., Due Date; General Provisions

Chapter 12-29

- Rule 12-29.001, F.A.C., Scope
- Rule 12-29.002, F.A.C., Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003, F.A.C., Public Use Forms
  - Form DR-446000: Live Local Program – Application for Tax Credit Allocation for Contributions to the Florida Housing Finance Corporation
  - Form DR-446100: Live Local Program – Application for Rescindment of Previous Allocation of Tax Credit
  - Form DR-446200: Live Local Program – Notice of Intent to Transfer a Tax Credit
- Rule 12-29.005, F.A.C., The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.006, F.A.C., Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment

#### Chapter 12A-1

- Rule 12A-1.0092, F.A.C., Detective, Burglar Protection, and Other Protection Services
- Rule 12A-1.001, F.A.C., Specific Exemptions
- Rule 12A-1.020, F.A.C., Licensed Practitioners; Drugs, Medical Products and Supplies
- Rule 12A-1.0371, F.A.C., Sales of Coins, Currency, or Bullion
- Rule 12A-1.044, F.A.C., Vending Machines
- Rule 12A-1.047, F.A.C., Florists
- Rule 12A-1.056, F.A.C., Tax Due at Time of Sale; Tax Returns and Regulations
- Rule 12A-1.066, F.A.C., Auctioneers, Agents, Brokers and Factors
- Rule 12A-1.070, F.A.C., Leases and Licenses of Real Property; Storage of Boats and Aircraft
- 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-7N: Instructions for Consolidated Sales and Use Tax Return
  - Form DR-15N: Instructions for DR-15 Sales and Use Tax Returns
  - Form DR15EZN: Instructions for DR-15EZN Sales and Use Tax Returns
  - Form DR-15JEZ: Application for the Exemption of Electrical Energy Used in an Enterprise Zone
  - Form DR-15ZC: Application for Florida Enterprise Zone Jobs Credit for Sales Tax
  - Form DR-15ZCN: Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit
  - Form EZ-E: Florida Enterprise Zone Program – Business Equipment Sales Tax Refund Application for Eligibility
  - Form EZ-M: Florida Enterprise Zone Program – Building Materials Sales Tax Refund Application for Eligibility
  - Form DR-26RP: Florida Neighborhood Revitalization Program Application for Sales and Use Tax
  - Form DR-26SIGEN: Application for Refund – Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities
  - Form DR-46NT: Nontaxable Medical Items and General Grocery List
- Rule 12A-1.107, F.A.C., Community Contribution Tax Credit (*revised title*)

#### Chapter 12A-16

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

#### Chapter 12A-19

- Rule 12A-19.050, F.A.C., Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections

#### Chapter 12B-5

- Rule 12B-5.020, F.A.C., Definitions; Specific Exemptions
- Rule 12B-5.150, F.A.C., Public Use Forms

- Form DR-157W: Bond Worksheet Instructions
- Form DR-309631N: Instructions for Filing Terminal Supplier Fuel Tax Return
- Form DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
- Form DR-309633N: Instructions for Filing Mass Transit System Provider Fuel Tax Return
- Form DR-309634N: Instructions for Filing Local Government User of Diesel Fuel Tax Return
- Form DR-309635N: Instructions for Filing Blender Fuel Tax Return
- Form DR-309636N: Instructions for Filing Terminal Operator Information Return
- Form DR-309637N: Instructions for Filing Petroleum Carrier Information Return
- Form DR-309638N: Instructions for Filing Exporter Fuel Tax Return

#### Chapter 12B-8

- Rule 12B-8.001, F.A.C., Premium Tax; Rate and Computation
- 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 for Calendar Year 2023
  - Form DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Form Fees Return
  - Form DR-350900: 2023 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908
- Rule 12B-8.015, F.A.C., Payment by Electronic Funds Transfer (*proposed repeal*)

#### Chapter 12C-1

- Rule 12C-1.0188, F.A.C., Community Contribution Tax Credit (*new title*)
- Rule 12C-1.0198, F.A.C., Experiential Learning Internship Tax Credit Program
- Rule 12C-1.01991, F.A.C., Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers
- Rule 12C-1.051 Public Use Forms
  - Form F-1065: Florida Partnership Information Return
  - Form F-1065N: Instructions for Preparing Form F-1065 Florida Partnership Information Return
  - Form F-1120: Florida Corporate Income/Franchise Tax Return
  - Form F-1120A: Florida Corporate Short Form Income Tax Return
  - Form F-1120N: Instructions for - Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2023
  - Form F-1156Z: Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax
  - Form F-1156ZN: Instructions for Completing Form F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax
  - Form F-1158Z: Enterprise Zone Property Tax Credit
  - Form F-1158ZN: Instructions for Florida Form F-1158Z Enterprise Zone Property Tax
  - Form F-1193T: Notice of Intent to Transfer a Florida Tax Credit -Corporate Income Tax



- Form F-1198: Florida Experiential Learning Tax Credit Program - Application for Tax Credit
- Form F-11991: Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers - Application for Tax Credit
- Form F-11991T: Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Form Fortifiers - Notice of Intent to Transfer a Tax Credit
- Form F-2220: Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

Chapter 12C-3

- Rule 12C-3.0015, F.A.C., Affidavit – No Florida Estate Tax Due
- Rule 12C-3.008, F.A.C., Public Use Forms
  - Form DR-312: Affidavit of No Florida Estate Tax Due
  - Form DR-313: Affidavit of No Florida Estate Tax Due When Federal Return is Required

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE  
GENERAL; PROCEDURE  
AMENDING RULE 12-3.007

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority): (1) reflect the authority of the Executive Director of the Department of Revenue to take final agency action in any tax matters arising pursuant to ss. 120.57(1) and (2), F.S., where the amount of tax in controversy does not exceed \$500,000; and (2) remove obsolete provisions regarding the list of persons and firms approved by the Department to contract with property appraisers, tax collectors, or county commissions for assessment or collection services or systems or for the sale of electronic data processing programs or equipment required by s. 195.095, F.S., prior to its repeal.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), is to: (1) reflect the increase in the authority of the Executive Director of the Department of Revenue to approve tax reductions from \$250,000 or less to \$500,000 or less; and (2) reflect the repeal of s. 195.095, F.S., which previously required the Department to maintain an Approved Bidders' List for certain services or equipment for property appraisers, tax collectors, and county commissioners.

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, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol.49, No. 134, pp. 2495-2496), to advise the public of the proposed changes to Rule 12-3.007, F.A.C.

(Delegation of Authority), and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12-3.007, 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 September 12, 2023 (Vol. 49, No. 177).

[REDACTED]

**DEPARTMENT OF REVENUE**

RULE NO.: RULE TITLE:

12-3.007 Delegation of Authority

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), is to: (1) reflect the increase in the authority of the Executive Director of the Department of Revenue to approve tax reductions from \$250,000 or less to \$500,000 or less; and (2) reflect the repeal of s. 195.095, F.S., which previously required the Department to maintain an Approved Bidders' List for certain services or equipment for property appraisers, tax collectors, and county commissioners.

**SUMMARY:** The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority): (1) reflect the authority of the Executive Director of the Department of Revenue to take final agency action in any tax matters arising pursuant to ss. 120.57(1) and (2), F.S., where the amount of tax in controversy does not exceed \$500,000; and (2) remove obsolete provisions regarding the list of persons and firms approved by the Department to contract with property appraisers, tax collectors, or county commissions for assessment or collection services or systems or for the sale of electronic data processing programs or equipment required by s. 195.095, F.S., prior to its repeal.

**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), 213.21(5), 409.2557(3) FS.

**LAW IMPLEMENTED:** 20.05, 20.21, 72.011(1), (3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 213.05, 213.21, 213.22, 409.2557 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:** October 12, 2023, 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>.

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:** Martha Gregory, Technical Assistance

and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12-3.007 Delegation of Authority.**

(1) Authority to take the following action is hereby delegated by the Governor and Cabinet acting as the head of the Department of Revenue to the Executive Director of the Department or the Executive Director's designee:

(a) through (g) No change.

(h) To act on behalf of the agency in carrying out the provisions of chapter 120, F.S., unless prohibited by law or by directives issued by the Governor and Cabinet acting as the head of the Department. This delegation specifically includes, but is not limited to, the following:

1. through 3. No change.

4. To take final agency action in any tax matters arising pursuant to sections 120.57(1) and (2), F.S., where the amount in controversy does not exceed \$500,000 ~~\$250,000~~ in tax.

5. through 10. No change.

(i) through (j) No change

~~(k) To exercise duties and responsibilities relating to approval of the Approved Bidders' List, pursuant to section 195.095, F.S.~~

(l) through (n) renumbered (k) through (m) No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.21(5), 409.2557(3) FS. Law Implemented 20.05, 20.21, 72.011(1), (3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 213.05, 213.21, 213.22, 409.2557 FS. History—New 7-14-80, Amended 12-31-81, 8-29-85, 11-6-85, Formerly 12-3.07, Amended 5-18-86, 12-20-92, 12-6-98, 4-26-10, 7-28-15,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

[REDACTED]

[REDACTED]

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-11, FLORIDA ADMINISTRATIVE CODE  
TECHNICAL ASSISTANCE ADVISEMENTS AND  
REQUESTS FOR TECHNICAL ADVICE  
AMENDING RULE 12-11.002

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-11.002, F.A.C. (Definitions), removes the obsolete reference to an RTA from the definition of an authorized employee with respect to a technical assistance advisement.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Rule 12-11.011, F.A.C., Requests for Technical Advice (RTA), was repealed effective March 25, 2020. The proposed amendments to Rule 12-11.002, F.A.C. (Definitions), are necessary to remove an obsolete reference to an RTA.

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, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No.134, p. 2496), to advise the public of the proposed changes to Rule 12-11.002, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and

approved the publication of the Notice of Proposed Rule for Rule 12-11.002, 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 September 12, 2023 (Vol. 49, No. 177).

11.002, F.A.C. (Definitions), is to remove an obsolete reference to an RTA.

**SUMMARY:** The proposed amendment to Rule 12-11.002, F.A.C. (Definitions), removes the obsolete reference to an RTA from the definition of an authorized employee with respect to a technical assistance advisement.

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), 213.22(3) FS

**LAW IMPLEMENTED: 213.22 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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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).

**DEPARTMENT OF REVENUE**

RULE NO.:	RULE TITLE:
12-11.002	Definitions

PURPOSE AND EFFECT: Rule 12-11.011, F.A.C., Requests for Technical Advice (RTA), was repealed effective March 25, 2020. The purpose of the proposed amendments to Rule 12-



THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12-11.002 Definitions.**

(1) through (6) No change.

(7) "Authorized Employee" ~~shall means mean~~ a person or persons who initiates, conducts, or reviews an examination of information on a transaction(s) or reporting period(s) with respect to which the TAA ~~or RTA~~ request is made.

(8) through (9) No change.

Rulemaking Authority 213.06(1), 213.22(3) FS. Law Implemented 213.22 FS. History--New 5-27-82, Formerly 12-11.02, Amended 10-24-96, 6-28-00, 3-25-20,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

[REDACTED]

[REDACTED]

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE  
CONFIDENTIALITY AND DISCLOSURE OF TAX  
INFORMATION  
AMENDING RULE 12-22.005

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), removes obsolete references to Requests for Technical Advice (RTAs) and duplicative information regarding Technical Assistance Advisements (TAAs).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Rule 12-11.011, F.A.C., Requests for Technical Advice (RTA), was repealed effective March 25, 2020. The purpose of the proposed amendments to Rule 12-22.005, F.A.C. (Disclosure Procedures), is to remove the obsolete provisions for requests for technical advice, and to remove provisions regarding the disclosure of technical assistance advisements redundant of Rules 12-11.005 and 12-11.006, F.A.C.

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, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No. 134, p. 2496), to advise the public of the proposed changes to Rule 12-22.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12-22.005, 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 September 12, 2023 (Vol. 49, No. 177).

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

#### DEPARTMENT OF REVENUE

RULE NO.: 12-22.005  
RULE TITLE: Disclosure Procedures

PURPOSE AND EFFECT: Rule 12-11.011, F.A.C., Requests for Technical Advice (RTA), was repealed effective March 25, 2020. The purpose of the proposed amendments to Rule 12-22.005, F.A.C. (Disclosure Procedures), is to remove the obsolete provisions for requests for technical advice, and to remove provisions regarding the disclosure of technical assistance advisements redundant of Rules 12-11.005 and 12-11.006, F.A.C.

SUMMARY: The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), removes obsolete references to Requests for Technical Advice (RTAs) and duplicative information regarding Technical Assistance Advisements (TAAs).

#### 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: 213.053 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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

#### 12-22.005 Disclosure Procedures.

(1) through (5) No change.

~~(6) Requests for Technical Assistance Advisements. Technical assistance advisements and requests for technical assistance advisements are confidential and not subject to public inspection or examination pursuant to Chapter 119, F.S. The disclosure of technical assistance advisements is subject to the provisions of Sections 213.053 and 213.22, F.S. Technical assistance advisements with taxpayer names, addresses, and identifying details deleted may be disclosed. The disclosure fee of \$5.00 each or 50 cents per page, whichever is greater, is charged for such disclosures. Requests for copies of technical assistance advisements shall be addressed to the Technical Assistance and Dispute Resolution, P.O. Box 7443, Tallahassee, Florida 32314 7443.~~

(7) through (8) Renumbered (6) through (7) No change.  
Rulemaking Authority 213.06(1), ~~213.22(4)~~ FS. Law Implemented 213.053, ~~213.22~~ FS. History—New 12-18-88, Amended 1-25-12, 5-9-13, 7-28-15, \_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Martha Gregory  
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

[REDACTED]

[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 RULE 12-24.011

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), incorporates, by reference, updated Form DR-600TP, ACH-Credit Payment Method Requirements for Making Electronic Payments (*new title*), with clarified instructions for setting up an account to pay tax by electronic means using the ACH-Credit method.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Updates to Form DR-600TP, ACH-Credit Payment Method Requirements for Making Electronic Payments (*new title*), are needed to clarify the field contents and the taxpayer identification number required when setting up an account to pay tax by electronic means using the ACH-Credit method. The proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, updates to Form DR-600TP.

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, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No. 134, p. 2497), to advise the public of the proposed changes to Rule 12-24.011, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12-24.011, 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 September 12, 2023 (Vol. 49, No. 177).

**DEPARTMENT OF REVENUE**

RULE NO.: 12-24.011  
 RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: Updates to Form DR-600TP, ACH-Credit Payment Method Requirements for Making Electronic Payments (new title), are needed to clarify the field contents and the taxpayer identification number required when setting up an account to pay tax by electronic means using the ACH-Credit method. The purpose of the proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to Form DR-600TP.

SUMMARY: The proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), incorporates, by reference, updated Form DR-600TP, ACH-Credit Payment Method Requirements for Making Electronic Payments (new title), with clarified instructions for setting up an account to pay tax by electronic means using the ACH-Credit method.

**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), 443.163(1) FS.

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: : Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.



THE FULL TEXT OF THE PROPOSED RULE IS:

**12-24.011 Public Use Forms.**

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department's e-Services and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-600TP	ACH-Credit Payment Method Requirements for Making Electronic PaymentsFlorida e-Services (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX05597">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX05597</a> )	XX/XX07/15
(4) through (5) No change.		

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Brinton Hevey

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

[REDACTED]

[REDACTED]



## ACH-Credit Payment Method Requirements

### ~~Florida e-Services~~ for Making Electronic Payments

DR-600TP  
R. XX/XX  
Rule 12-24.011, F.A.C.  
Effective XX/XX

600TP  
R. 01/15  
TC

Rule 12-24.011  
Florida Administrative Code  
Effective 07/15

The Department requires that you submit a test transaction within two weeks from the date of your enrollment. You are required to send a separate test transaction for each tax type. You must contact your bank as soon as possible to get the ACH-Credit program set up to meet the deadline.

Your request will be denied if you fail to complete a test transaction of at least \$.01 with an error-free CCD+ Addenda Record. If this privilege is denied, you will be required to use the ACH-Debit payment method. Contact the Department at 850-488-6800 if you have questions.

### Entry Detail Addenda Record Format

Field Sequence	Field Name	Field Contents	Columns From	To	Field Length
1	Record Type Code	7	1	1	1
2	Addenda Type Code	05	2	3	2
3	Segment ID	TXP	4	6	3
4	Separator	*	7	7	1
5	Taxpayer ID	Alphanumeric	8	22	15
6	Separator	*	23	23	1
7	Tax Type Code	Alphanumeric	24	28	5
8	Separator	*	29	29	1
9	Tax Period End Date	YYMMDD	30	35	6
10	Separator	*	36	36	1
11	Payment Code	Numeric	37	37	1
12	Separator	*	38	38	1
13	Amount	\$\$\$\$\$cc	39	48	10
14	Segment Terminator	\	49	49	1
15	Reserved	Spaces	50	83	34
16	Special Addenda Sequence Number	Numeric	84	87	4
17	Entry Detail Sequence Number	Numeric	88	94	7

- Record Type Code:** This field must have a value of "7" which will identify this record as an entry detail addenda record.
- Addenda Type Code:** The addenda type code defines the specific interpretation and format for the addenda information contained in the same record. The value for this field is "05" which indicates special addenda information for CCD entries.
- Segment Identifier:** This field must have a value of "TXP" which identifies this as being a tax payment.
- Separator:** This field must be an asterisk (\*) which identifies a separator.
- Taxpayer Identification:** This field must be the sending company's Florida tax account number. Taxpayers must use the 13 digit certificate number for sales and use tax, solid waste fees and surcharge, and prepaid wireless E911 fee. Fuel taxpayers must use the number. Reemployment tax, See new text on page 3, Employer Identification Number (EIN) or Social Security number. Corporate Income, Intangible, Gross Receipts, and Insurance Premium taxpayers must use the 9 digit FEIN. Communications services taxpayers must use the business partner number. If tax(es) other than the above, the taxpayer should use the number assigned by the appropriate state agency.

**NOTE:** Please do not include any dashes when entering account numbers.

or spaces

6. **Separator:** This field must be an asterisk (\*) which identifies a separator.
7. **Tax Type Code:** This field is used to determine the tax type of the associated payment. See Table 1 on Form DR-655 for the values to be used.
8. **Separator:** This field must be an asterisk (\*) which identifies a separator.
9. **Tax Period End Date:** This field is the ending period covered for the associated tax payment. It must contain six numeric values for the year, month, and day.
10. **Separator:** This field must be an asterisk (\*) which identifies a separator.
11. **Payment Code - Mandatory:** This field is used to determine the type of payment. See Table 2 on Form DR-655 for the values to be used.
12. **Separator:** This field must be an asterisk (\*) which identifies a separator.
13. **Amount:** The amount of this transfer. This must be the same value as the amount field in the entry detail record.
14. **Segment Terminator:** This field must be a back slash (\) to identify it as a segment terminator.

~~15. **Reserved:** This field must be filled with spaces.~~

#15, 16, and 17  
have never been  
used.

~~16. **Special Addenda Sequence Number - Mandatory:** The value of this field must be one special addenda record present.~~

~~17. **Entry Detail Sequence Number:** This field contains the ascending Sequence Number section of the entry detail record's trace number. This number is the same as the last 7 digits of the trace number field of the associated entry detail record.~~

#### **Social Security Numbers**

~~✓~~ Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs 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 our Internet site at ~~floridarevenue.com~~ and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

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

#### ~~**ACH Credit Payment Example**~~

~~705TXP\*001280123456789\*00001\*130131\*1\*01\~~

See next Page for:

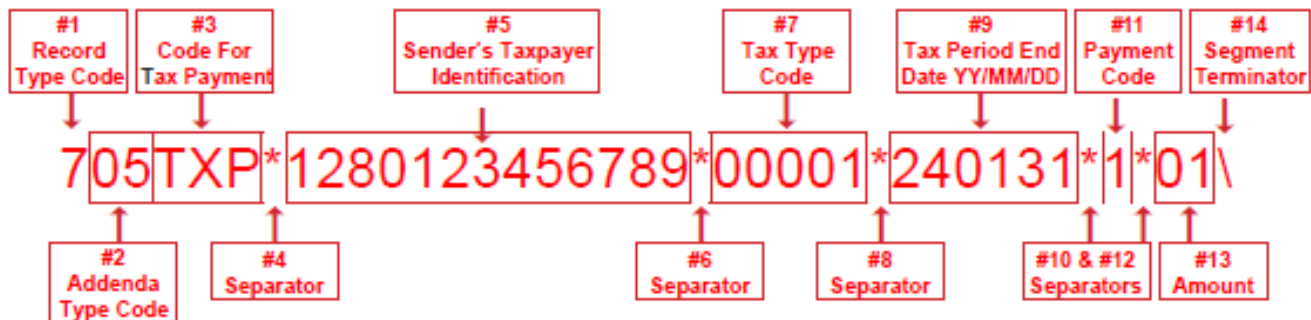
**ACH Credit Payment Example for Test Transaction**

## New instructions for #5 on Page 1 of DR-600TP

- Taxpayers must use their 13-digit certificate number for sales and use tax, solid waste fees and surcharge, and prepaid wireless fees.
- Fuel and Pollutant taxpayers must use their 9-digit license number, Federal Employer Identification Number (FEIN), or social security number (SSN).
- Reemployment taxpayers must use their 7-digit account number.
- Corporate Income, Gross Receipts, and Insurance Premium taxpayers must use their 9-digit EIN.
- Communications Services taxpayers must use their Business Partner Number.
- Documentary Stamp taxpayers must use their FEIN or the Contract Object Number.
- For electronic payments other than those taxes listed above, the taxpayer must use the number assigned by the appropriate state agency.

New example

### ACH-Credit Payment Example for Test Transaction



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE  
REFUNDS  
AMENDING RULE 12-26.008

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), incorporate, by reference, new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, the substantial rewording of Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects, and amendments to Forms DR-26S, Application for Refund-Sales and Use Tax, and Form DR-26SN, Instructions – Application for Refund Sales and Use Tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 12, Ch. 2023-17, L.O.F., created paragraph 212.08(7)(v), F.S., providing up to a \$5,000 refund for sales tax paid on building materials used to construct an affordable housing unit subject to an agreement with the Florida Housing Finance Corporation, as provided in Chapter 420, F.S. The proposed new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, and the proposed revisions to Form DR-26S, Application for Refund-Sales and Use Tax, and to Form DR-26SN, Instructions-Application for Refund Sales and Use Tax, are necessary to provide the applications to be used to apply for a sales tax refund under s. 212.08(7)(v), F.S.

The substantial rewording of Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects, is necessary to clarify the requirements to obtain a refund of sales and use tax previously paid on building materials used in Florida Neighborhood Revitalization projects as provided in sections 212.08(5)(n) and (o), F.S.

The proposed amendments to Rule 12-26.008, F.A.C., are necessary to incorporate, by reference, new Form DR-26AH, and updates to Forms DR-26RP, DR-26S, and DR-26SN.

### 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 18, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol. 49, No. 127 p. 2353), to advise the public of the proposed changes to Rule 12-26.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023. One request was received, and a workshop was held on July 18, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

### SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12-26.008, 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 September 12, 2023 (Vol. 49, No. 177).

[illegible]

## DEPARTMENT OF REVENUE

RULE NO.:      RULE TITLE:

12-26.008 Public Use Forms

PURPOSE AND EFFECT: Section 12, Ch. 2023-17, L.O.F., created paragraph 212.08(7)(v), F.S., providing up to a \$5,000 refund for sales tax paid on building materials used to construct an affordable housing unit subject to an agreement with the Florida Housing Finance Corporation, as provided in Chapter 420, F.S. The purpose of proposed new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, and the proposed revisions to Form DR-26S, Application for Refund-Sales and Use Tax, and to Form DR-26SN, Instructions-Application for Refund Sales and Use Tax, is to provide the applications to be used to apply for a sales tax refund under s. 212.08(7)(v), F.S.

The purpose of the substantial rewording of Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization

Projects, is to clarify the requirements to obtain a refund of sales and use tax previously paid on building materials used in Florida Neighborhood Revitalization projects as provided in sections 212.08(5)(n) and (o), F.S.

The purpose of the proposed amendments to Rule 12-26.008, F.A.C., is to incorporate, by reference, new Form DR-26AH, and updates to Forms DR-26RP, DR-26S, and DR-26SN.

SUMMARY: The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), incorporate, by reference, new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, the substantial rewording of Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects, and amendments to Forms DR-26S, Application for Refund-Sales and Use Tax, and Form DR-26SN, Instructions – Application for Refund Sales and Use 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: 212.08(5)(n)4.,  
212.08(5)(o)4., 213.06(1) FS., s. 12, ch. 2023-17, LOF F.

LAW IMPLEMENTED: 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS., s. 12, ch. 2023-17, 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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

#### 12-26.008 Public Use Forms.

(1)(a) The following public use forms are used by the Department in the processing of refunds and are hereby incorporated by reference.

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-26AH	Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX</a> )	XX/XX
(4) DR-26RP	Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX</a> )	XX/XX
(5)(3) DR-26S	Application for Refund-Sales and Use Tax ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX40164">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX40164</a> )	XX/XX01/49

(4) through (5) Renumbered (6) through (7) No change.	
(8)(6) DR-26SN (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX40797)	XX/XX07/49
(7) through (8) Renumbered (9) through (10) No change.	

Rulemaking Authority 212.08(5)(n)4., 212.08(5)(o)4., 213.06(1) FS., s. 12, ch. 2023-17, LOF. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS., s. 12, ch. 2023-17, LOF. History–New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, 7-8-19,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Brinton Hevey

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 30, 2023

[REDACTED]





# Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing

DR-26AH  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 5

## Section 1. Applicant Information

Applicant Category (check the option that applies):

☐ Owner      ☐ Governmental Entity      ☐ Non-Profit Community-Based Organization

Applicant Name:

Mailing Address:

City:

State:

ZIP:

## Section 2. Property Information

Address of Improved Realty:

City:

ZIP:

County:

Assessment Roll Parcel Number:

Number of Eligible Residential Units  
Included in the Refund Request:

Building Permit Number:

Description of Eligible Residential Unit(s):

## Section 3. Applicant Signature

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true to the best of my knowledge and belief.

\_\_\_\_\_  
Signature of Applicant

\_\_\_\_\_  
Date

# General Information and Instructions

DR-26AH  
R. XX/XX  
Page 2 of 5

Florida Law provides a sales and use tax exemption through a refund of previously paid sales and use tax on building materials used in construction of eligible residential units for affordable housing.

**Eligible Residential Units** means newly constructed units within an affordable housing development which are restricted under the land use restriction agreement.

**Newly Constructed** means improvements to real property which did not previously exist or the construction of a new improvement where an old improvement was removed. The term does not include the renovation, restoration, rehabilitation, modification, alteration, or expansion of buildings already located on the parcel on which the eligible residential unit is built.

**Building Materials** means tangible personal property that becomes a component part of eligible residential units in an affordable housing development. The term includes appliances and does not include plants, landscaping, fencing, and hardscaping.

**Affordable Housing Development** means property that has units subject to an agreement with the Florida Housing Finance Corporation pursuant to Chapter 420, Florida Statutes (F.S.), recorded in the official records of the county in which the property is located to provide affordable housing to natural persons or families meeting the extremely-low-income, very-low-income, or low-income limits specified in section 420.0004, F.S.

## Who is eligible to claim the refund?

- The owner, at the time the eligible residential unit is substantially completed.
- A municipality, county, other governmental unit or agency, or non-profit community-based organization if the building materials are paid for from the funds of a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program.

## How is the refund claimed?

To claim the refund, you must complete and submit this application (Form DR-26AH) and required documentation with Form DR-26S, *Application for Refund-Sales and Use Tax* (Form DR-26S).

- For documentation requirements see **'What documentation is required?'** on this page.

- For information on how to submit forms and documentation, see **'How to Submit Forms and Documentation'** on Page 3.

## Are there any limits to the refund amount that can be claimed?

Yes. Only one exemption through a refund of previously paid taxes may be claimed for any eligible residential unit. A refund will not be granted unless the amount to be refunded exceeds \$500. In addition, the refund may not exceed the lesser of \$5,000 or 97.5% of the Florida sales and use tax paid on the cost of building materials.

## Are there any time limits for requesting the refund?

Yes. The refund claim must be submitted within six (6) months after the date the local building inspector determines the eligible residential unit is substantially completed, as defined in s. 192.042(1), F.S. or by November 1 after the improved property is first subject to assessment.

**Substantially Completed** means the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

## What documentation is required?

To support eligibility and the refund amount due, the applicable documents listed below must accompany the refund application.

### Land Use Restriction Agreement

A copy of the land use restriction agreement with the Florida Housing Finance Corporation for the eligible residential units.

### Building Permit

A copy of a valid building permit issued by the county or municipal building department for the eligible residential unit(s).

### Building Inspector Certification

A certification by the local building code inspector that the eligible residential unit is substantially complete.

### Invoices

Copies of invoices showing the cost of the building materials for the eligible residential units and the amount of sales tax paid on such materials and the 'Invoice Worksheet' on Page 4.

If Florida use tax was paid on the building materials, a copy of the sales and use tax return(s) for the period(s) the use tax was paid to the Department is also required.

OR

If you are using the increase in the final assessed value of the eligible residential units, the cost of the building materials is deemed to be an amount equal to 40% of the increase in the final assessed value of the eligible residential units for ad valorem tax purposes less the most recent assessed value of land for the units. If using this method, attach a copy of the final ad valorem tax assessment notice for the year the new construction is first subject to ad valorem tax, a copy of the notice for the immediate prior year final ad valorem tax assessment, and the 'Assessed Value Worksheet' on page 5.

#### Sworn Statement

A sworn statement, under penalty of perjury, from the general contractor licensed in Florida with whom the owner contracted to build the eligible residential units which specifies the building materials, the actual cost of the building materials, and the amount of Florida sales tax paid on the building materials, and which states that the improvement to the real property was newly constructed.

OR

If a general contractor was not used, a sworn statement by the owner which specifies the building materials, the actual cost of the building materials, and the amount of Florida sales tax paid on the building materials, and which states that the improvement to the real property was newly constructed.

#### Governmental Entities and Non-Profit Organizations

Governmental Entities and Non-Profit Community-Based Organizations must include a sworn statement signed by their respective chief executive officer that the building materials for which a refund is sought were funded by a community development block grant, the State Housing Initiatives Partnership Program, or a similar grant or loan program.

**Note:** All sworn statements must include the following declaration above the signature:

Under penalties of perjury, I declare that I have read the foregoing statement and the facts stated in it are true to the best of my knowledge and belief.

### How to Submit Forms and Documentation

Complete and mail **Form DR-26AH** - *Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing* and **Form DR-26S** - *Application for Refund - Sales and Use Tax* with your other required documentation to:

Refunds  
Florida Department of Revenue  
PO Box 6490  
Tallahassee, FL 32314-6490

OR

Visit the Department's Tax Refunds Information page at [floridarevenue.com/taxes/refunds](http://floridarevenue.com/taxes/refunds) to complete and submit your refund application **Form DR-26S** online and upload for electronic submission your completed application **Form DR-26AH** and other required documentation.

# Invoice Worksheet

DR-26AH  
R. XX/XX  
Page 4 of 5

Invoice Date	Invoice Number	Vendor County	Description of Building Materials	Cost of Building Materials	Florida Sales Tax Paid
Total					
Factor					X .975
Claimed Refund Amount					
\$500.00 Minimum per eligible residential unit			\$5,000.00 Maximum per eligible residential unit		

## Assessed Value Worksheet

DR-26AH  
R. XX/XX  
Page 5 of 5

1. Assessed value after new construction:		Assessment Date:
2. Assessed value before new construction:		Assessment Date:
3. Line 1 minus Line 2 =		
4. Line 3 x .40 =		
5. Line 4 x 6% (state sales tax rate) =		
6. If applicable, add County Surtax =		
7. Total of Line 5 and Line 6 =		
8. Line 7 x .975 =		
<b>Claimed Refund Amount</b>		
<b>\$500.00 Minimum per eligible residential unit</b>		<b>\$5,000.00 Maximum per eligible residential unit</b>



## Florida Neighborhood Revitalization Program Application for Sales and Use Tax

DR-26RP  
R. 01/17  
TC 02/18  
Rule 12A-1.097  
Florida Administrative Code  
Effective 01/17

If you are claiming a refund from the Florida Department of Revenue of Florida sales and use tax paid on building materials used in the construction of a qualified home, housing or mixed use project, **you must complete this Application and an Application for Refund-Sales and Use Tax (Form DR-26S)**. These forms, along with any required attachments, must be filed within six (6) months after the date the local building inspector determines the qualified home, housing or mixed-use project is substantially completed.

Select the location and refund type for the project you are claiming:

☐ **Brownfield Area**

☐ Housing Project

☐ Mixed-use Project

☐ **Front Porch Florida Community**

☐ Single Family Home

☐ **Urban Infill and Redevelopment Area**

☐ Housing Project

☐ Mixed-use Project

See new pages 3 through 6 for  
new form layout to replace  
current pages 1 and 2 for the

DR-26RP

Redevelopment Area Name or Number		Owner's Social Security* or FEI Number	
Owner's Name			
Mailing Address			
City		State	ZIP
Assessment Roll Parcel Number			
Building Permit Number		Building Inspector Name	
Phone Number	Fax Number	Date of certificate stating that improvements are substantially complete	

\* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs 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 our Internet site at **floridarevenue.com** and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Under penalty of perjury, I declare that I have read the forgoing Application and the facts stated in it are true to the best of my knowledge and belief.

Signature of owner

Date

**Attach a copy of the following documents for the project  
that you are claiming a Florida sales and use tax refund:**

DR-26RP  
R. 01/17

**Qualified Home, Housing Mixed Use Project Designated Location**

- Documentation indicating that the physical address of the qualified home or project is located within the area designated in the application (e.g., map of the zone indicating the location of the project).

**Ownership, Permits, and Certificates**

- A copy of the deed showing ownership of a qualified home, a manufacturing or industrial building converted to a housing or mixed-use project, or newly constructed affordable housing in a brownfield area.
- A copy of the building permit issued for the qualified home, housing or mixed-use project.
- A copy of a certificate issued by the local building inspector stating that the conversion or construction is substantially complete (e.g., Certificate of Completion or Certificate of Occupancy).

**Low-Income and Moderate-Income Housing Projects**

- Documentation evidencing that the housing or mixed-use project was developed from the conversion of an existing manufacturing or industrial building (e.g., copy of contract for the year prior to the project).
- Rehabilitation of Existing Manufacturing Building - Documentation evidencing that at least 20 percent of the units in a mixed-use project, are set aside for low-income and moderate-income persons (e.g., copy of contract for the year prior to the project).
- New Construction in Brownfield Area - Documentation evidencing that the project is affordable housing for extremely-low-income persons, very-low-income persons, or other eligible persons (e.g., copy of contract for the year prior to the project).
- Mixed-Use Projects - Documentation evidencing that the project is used for entertainment services, or other compatible uses in addition to mixed-use units (e.g., lease agreements for the year prior to the project).

**See pages 3 through 6 for  
the text that replaces this  
page**

**Sworn Statement that Florida Tax was Paid**

- A sworn statement issued by the Florida Department of Revenue for the qualified home, housing project, or mixed-use project which lists the building materials and the amount of Florida tax paid on the materials. If use tax was paid to the Department, the statement must include the amount of use tax paid and the period(s) of the tax return(s) on which the use tax was paid.
- Subcontractors who purchased building materials for use in a qualified home, housing project, or mixed use project must issue the required sworn statement to the general contractor. The general contractor may rely on the sworn statement by each subcontractor when issuing his or her required sworn statement.
- A sworn statement by the owner of the qualified home, housing or mixed-use project when no general contractor is used for the conversion or construction.

***All sworn statements must include the following at the end of the required statement and above the signature:  
Under penalties of perjury, I declare that I have read the foregoing statement and the facts stated in it are true  
to the best of my knowledge and belief.***

**Invoices showing payment of Florida sales tax on building materials**

- A copy of sales invoices or other sales documents showing the sales tax payment on building materials.
- If you paid Florida use tax, a copy of the sales and use tax return(s) for the period(s) the use tax was paid to the Department is also required.

**Qualified Homes**

- A sworn statement by the owner certifying that the owner occupies the qualified home for residential purposes.
- A copy of an appraisal showing that the appraised value of the qualified home is no more than \$160,000 (an assessment from the property appraiser or an appraisal from an independent, licensed Florida appraiser).
- Submit Forms DR-26S and DR-26RP, and all required information and documentation to:

**Florida Department of Revenue  
Refunds  
PO Box 6490  
Tallahassee FL 32314-6490**

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

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

**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

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Subscribe to our tax publications to receive  
due date reminders or an email when we  
post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

**Go to:**

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



New layout for form

**Application for Refund of Sales and Use Tax on  
Building Materials Used in Florida Neighborhood  
Revitalization Projects**

**DR-26RP  
R. XX/XX  
Rule 12-26.008, F.A.C.  
Effective XX/XX**

Page 1 of 4

**Section 1. Owner Information**

Owner Name:

Owner Address:

City:

State:

Zip:

**Section 2. Construction Project Information**

**Project Area**

**Project Category**

☐ Brownfield Area:

Area Name or Number

☐ Front Porch Florida Community: \_

Community Name or Number

☐ Urban Infill/Redevelopment Area:

Area Name or Number

☐ Urban High-Crime Area: \_

Area Name or Number

☐ Housing Project

☐ Mixed Use Project

☐ Qualified Home (only for Front Porch Communities)

Project Address:

City:

Zip:

County:

Assessment Roll Parcel No.:

Building Permit No.:

**Section 3. Applicant Signature**

Under penalties of perjury, I declare that I have read the foregoing application and the facts stated in it are true to the best of my knowledge and belief.

Signature of Owner

Date



## General Information and Instructions

Florida Law provides a sales and use tax exemption through a refund of previously paid sales and use tax on:

- building materials used in construction of a housing project or a mixed-use project.
- building materials and associated labor costs used in construction of a qualified home.

**Housing Project** means the conversion of an existing manufacturing or industrial building to a housing unit which is in an urban high-crime area, a Front Porch Florida Community, a designated brownfield site for which a rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under section (s.) 376.80, Florida Statutes (F.S.), and any abutting real property parcel within a brownfield area, or an urban infill area; and in which the developer agrees to set aside at least 20% of the housing units in the project for low-income and moderate-income persons or the construction in a designated brownfield area of affordable housing for persons described in s. 420.0004(9), (11), (12), or (17) or in s. 159.603(7), F.S.

**Mixed Use Project** means the conversion of an existing manufacturing or industrial building to mixed-use units that include artists' studios, art and entertainment services, or other compatible uses. A mixed-use project must be located in an urban high-crime area, an enterprise zone, an empowerment zone, a Front Porch Florida Community, a designated brownfield site for which a rehabilitation agreement with the Department of Environmental Protection or a local government delegated by the Department of Environmental Protection has been executed under s. 376.80, F.S., and any abutting real property parcel within a brownfield area, or an urban infill area; and the developer must agree to set aside at least 20% of the square footage of the project for low-income and moderate-income housing.

**Qualified home** means a single-family home having an appraised value of \$160,000 or less, which is:

- located in a Front Porch Florida Community,
  - **and**
- constructed and occupied by the owner for residential purposes.

**Building Materials** means tangible personal property that becomes a component part of a housing project, a mixed-use project, or a qualified home.

### How is the refund claimed?

To claim the refund, the owner must complete and submit this application (Form DR-26RP) and required documentation with Form DR-26S, *Application for Refund-Sales and Use Tax*.

- For documentation requirements see **What documentation is required?** on page 2 and 3.
- For information on how to submit forms and documentation see **How to submit forms and documentation?** on page 4.

### Are there any time limits for requesting the refund?

Yes. The refund claim must be submitted within six (6) months after the date the local building inspector determines project for which the refund is requested is substantially completed, as defined in s. 192.042(1), F.S., or by November 1 after the improved real property is first subject to assessment.

**Substantially completed** means the improvement or some self-sufficient unit within it can be used for the purpose for which it was constructed.

### What documentation is required?

To support eligibility and the refund amount due, the applicable documentation listed below must accompany the refund application.

### All projects:

#### Building Permit

A copy of a valid building permit issued by the county or municipal building department for the project.

#### Building Inspector Certification

A certification by the local building code inspector that the project is substantially complete.

#### Deed

A copy of the deed showing ownership of the qualified home, the manufacturing or industrial building converted to a housing or mixed-use unit, a mixed-use project, or newly constructed affordable housing.

**Invoices**

Copies of invoices showing the Florida sales tax paid on building materials. If Florida use tax was paid, a copy of the sales and use tax return(s) for the period(s) the use tax was paid to the Department is also required.

**Sworn Statement**

A sworn statement, under penalty of perjury, from the general contractor licensed in Florida with whom the owner contracted to construct the project, which specifies the building materials, the actual cost of the building materials, and the amount of Florida sales tax paid on the building materials. Subcontractors who purchased building materials for use in a qualified home, housing project, or mixed-use project must issue the required sworn statement to the general contractor. The general contractor may rely on the sworn statement by each subcontractor when issuing his or her required sworn statement.

**OR**

If a general contractor was not used, a sworn statement by the owner which specifies the building materials, the actual cost of the building materials, and the amount of Florida sales tax paid on the building materials, and which states that the improvement to the real property was newly constructed.

**Other**

Proof the project is within the project area identified in Section 2 of this application (e.g., map of the project area identifying the location of the project).

**Additional Documentation by Project:****Qualified Homes**

A sworn statement from the owner affirming the owner is occupying the home for residential purposes.

**Proof of Appraised Value**

A copy of an appraisal of the qualified home conducted by an independent, Florida licensed appraiser.

**OR**

A copy of an assessment from the property appraiser.

**Housing and Mixed-Use Projects**

Documentation showing the housing or mixed-use project was developed from the conversion of an existing manufacturing or industrial building (e.g., property record from local property appraiser for the year prior to construction of the project).

Documentation evidencing that at least 20 percent of the housing units in a housing project, or at least 20 percent of the square footage of a mixed-use project, are set aside for low-income and moderate-income persons (e.g., copy of contract with housing authority).

**Housing Projects (Brownfield Area)**

Documentation evidencing that the housing project is affordable housing for extremely-low-income persons, very-low-income persons, low-income persons, and moderate-income persons, or other eligible persons (e.g., copy of contract with housing authority).

**Mixed-Use Projects**

Documentation evidencing that units for artists' studios, art and entertainment services, or other compatible uses are included in the project (e.g., lease agreements for areas used for these purposes).

**Note:** All sworn statements must include the following declaration above the signature:

Under penalties of perjury, I declare that I have read the foregoing statement and the facts stated in it are true to the best of my knowledge and belief.

### How to Submit Forms and Documentation

Complete and mail **Form DR-26RP** - *Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects*, and **Form DR-26S** - *Sales and Use Tax - Application for Refund* with your other required documentation to:

Refunds  
Florida Department of Revenue  
PO Box 6490  
Tallahassee, FL 32314-6490

OR

Visit the Department's Tax Refunds Information page at **Floridarevenue.com/taxes/refunds** to complete and submit your refund application **Form DR-26S** online and upload for electronic submission your completed application **Form DR-26RP** and other required documentation.

Information and tutorials are available online at **floridarevenue.com/taxes/education**.

Tax forms and publications are available online at **floridarevenue.com/forms**.

**To speak with a Department of Revenue representative**, call Taxpayer Services at 850-488-6800.

**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

### Subscribe to Receive Updates by Email from the Department

Subscribe to receive an email for filing 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**.

### References

The following document was mentioned in this form and is incorporated by reference in the rule indicated below. The form is available at **floridarevenue.com/forms**.

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



## Application for Refund - Sales and Use Tax

## Section 1: Taxpayer Information

Taxpayer Name:		Sales Tax Certificate Number:	
<input type="text"/>		<input type="text"/>	
Business Partner Number:	Federal Employer Identification Number (FEIN):	Social Security Number (SSN) *:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Mailing Street Address:			
<input type="text"/>			
Mailing City:	State:	ZIP:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Location Street Address:			
<input type="text"/>			
Location City:	State:	ZIP:	
<input type="text"/>	<input type="text"/>	<input type="text"/>	
Telephone Number (include area code):	Fax Number (include area code):	Email Address (optional):	
<input type="text"/>	<input type="text"/>	<input type="text"/>	

**Section 2: Taxpayer Representative** - This section is to be completed when a taxpayer representative is requesting the refund. A signed *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) must be attached.

Representative Name:		
<input type="text"/>		
Street or Mailing Address:		
<input type="text"/>		
City:	State:	ZIP:
<input type="text"/>	<input type="text"/>	<input type="text"/>
Telephone Number:	Fax Number:	Email Address (optional):
<input type="text"/>	<input type="text"/>	<input type="text"/>

**Section 3: Collection or Reporting Period(s)** - Enter the date the tax was paid and the collection or reporting period(s).

Date Paid (MM / DD / YY):	Collection or Reporting Dates (MM / DD / YY to MM / DD / YY):
<input type="text"/>	<input type="text"/>

**Section 4: Tax Categories** - Check the box next to the type of tax you paid.

A separate application must be completed for each fee or tax type.

<input type="checkbox"/> Amusement Machine Certificate Fee	<input type="checkbox"/> Solid Waste Fees	<input type="checkbox"/> Transient Rental Tax Paid to the Department
<input type="checkbox"/> Discretionary Sales Surtax	<input type="checkbox"/> Battery Fees	<input type="checkbox"/> Other (Please specify):
<input type="checkbox"/> Sales and Use Tax	<input type="checkbox"/> New Tire Fees	<input type="text"/>
	<input type="checkbox"/> Rental Car Surcharge	
	<input type="checkbox"/> Gross Receipts Tax on Dry Cleanin	

**Check the box next to the reason for your refund claim.**

- |  |  |  |  |
|--|--|--|--|
| <input type="checkbox"/> Amended Replacement Return        | <input type="checkbox"/> Estimated Tax                       | <input type="checkbox"/> New/Expanding Business Equipment          | <input type="checkbox"/> Real Property Lease     |
| <input type="checkbox"/> Audit Overpayment                 | <input type="checkbox"/> Exempt Sales                        | <input type="checkbox"/> Motor Vehicles/Boat/Mobile Homes/Aircraft | <input type="checkbox"/> Repossessed Merchandise |
| <input type="checkbox"/> Bad Debt                          | <input type="checkbox"/> Florida Neighborhood Revitalization | <input type="checkbox"/> Motor Vehicle Repurchase/Replacement      | <input type="checkbox"/> Transient Rental        |
| <input type="checkbox"/> Community Contribution Tax Credit | <input type="checkbox"/> FL Rural Areas of Opportunity       |  | <input type="checkbox"/> Other (Please specify): |
| <input type="checkbox"/> Credit Memos                      |  |  |  |
| <input type="checkbox"/> Duplicate Payment                 |  |  |  |

**Section 5: Refund Amount - Enter the refund amount. Provide a brief explanation for the refund claim.**

**Refund Amount:**

**Brief Explanation for Refund:**

\*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs 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.

**Authorization and Signature**

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

Taxpayer Signature

Date

OR

Representative Signature

Date

**Mail this application and applicable documentation to:**

**Refunds**  
**Florida Department of Revenue**  
Florida Department of Revenue  
Refunds  
PO Box 6490  
Tallahassee FL 32314-6490

OR  
Fax 850-410-2526

For more information about the documentation needed to process your refund, or to check on the application status, call **Refunds** at **850-617-8585**.

**Contact Us**

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

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

~~For written replies to tax questions, write to:~~

~~Taxpayer Services - Mail Stop 3 2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32309-0112~~

**See next page for updated Contact Us language**

~~**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).~~

**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-835

Florida Department of Revenue Power of Attorney and Declaration of Representative

Rule 12-6.0015, F.A.C.

## **Language for Contact US (DR-26S)**

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

Tax forms and brochures 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 filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at **[floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)**.



# Instructions - Application for Refund Sales and Use Tax

DR-26SN  
R. 07/23  
Rule 12-26.008, F.A.C.  
Effective XX/XX  
Page 1 of 7

DR-26SN  
Effective 07/19  
Rule 12-26.008, F.A.C.  
Page 1 of 7

- Building Materials Used in Construction of Affordable Housing Units

**Did you Know?** You may begin the refund process by completing the application online.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Form DR-26SN (*Instructions – Application for Refund Sales and Use Tax*) provides the information and documentation required for some common refund claims.

Use **Form DR-26S** when requesting a refund for:

- Sales and Use Tax
- County Discretionary Sales Surtax
- Amusement Machine Certificate Fees
- Transient Rental Tax Paid to the Department
- Solid Waste Fees
  - Battery Fees
  - Rental Car Surcharge
  - New Tire Fees
  - Gross Receipts Tax on Dry Cleaning
- Prepaid Wireless ~~Fee~~ Fee

• Exemptions by Refund:

- Community Contribution Tax Credit
- Florida Neighborhood Revitalization Program
- Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)
- New/Expanding Business Equipment
- Florida Rural Areas of Opportunity

You may choose to submit the required information and documentation electronically instead of providing paper copies. Contact **Refunds** at **(850) 617-8585** for more information.

Upon receipt, the Department will review your application and the supporting information and documentation. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

## All applications for refund must contain:

- A detailed explanation of how the refund amount was computed;
- The specific reason(s) for the refund request;
- The dates when the overpayment or payment in error occurred; and
- Sufficient information and documentation for the Department to determine eligibility for the refund and the amount of the refund claim due.

**The following instructions contain the information and documentation required for some common refund claims.**

## Amended Replacement Return

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the source documents indicating the amount of Florida tax billed to the purchaser (invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating the amount of tax reported and paid to the Department and the amount of the overpayment.
- If tax was collected and paid on a tax-exempt sale:
  - A copy of the documentation required to exempt the sale (copy of the customer's Annual Resale

Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or other Exemption Certificate or Affidavit).

- A copy of the accounting records substantiating the amount of tax reported and paid to the Department.
- A copy of the evidence that sales tax was collected and subsequently refunded to the customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; a copy of a credit memo issued to the customer).



- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on subsequent returns.

### **Audit, Self-Audit, Voluntary Disclosure, Stipulation Payment, or Overpayments of Billings, Penalties, or Tax Warrants**

- The case number, business partner number, tax account number, or any other number used to identify the overpayment.
- A copy of the notice or agreement under which the overpayment occurred:
  - *Notice of Proposed Assessment* (DR-831).
  - Self-Audit Worksheet and Report, including supporting documentation.
  - Voluntary Disclosure, including supporting documentation.
  - Stipulation Time Payment Agreement.
  - Notice of Amount Due.
- A copy of the documentation evidencing payment (e.g., the electronic payment confirmation number, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the tax return for which the Notice of Amount Due was issued.
- If applicable, a written request for a waiver or reduction of the penalties assessed, including any necessary documentation to support the request.

### **Bad Debt**

**You must file this application with the Department within 12 months after tax paid on bad debts has been charged off for federal income tax purposes.**

A dealer who reported and paid sales tax on the sale of items or services may take a credit or obtain a refund for any tax paid on the unpaid balance due on worthless accounts within 12 months following the month in which the bad debt is charged off for federal income tax purposes.

The dealer must substantiate:

- the original amount of tax paid;
- the amount of the bad debt and the applicable tax amount of the bad debt; and
- that the tax refund is applied for within the time established by section 212.17(3), Florida Statutes (F.S.).

**See Rule 12A-1.012, Florida Administrative Code (F.A.C.)**

Include the following with your application:

- Schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.
- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the original sale and the Florida tax billed to the purchaser (e.g., invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.
- A copy of the applicable sales and use tax returns.

**see text on Page 8 labeled "A"**

### **Private-Label Credit Card Program Bad Debts**

For purchases made through a private-label credit card program, the dealer may take a credit or obtain a refund for the tax remitted by the dealer on the unpaid balance due on consumer accounts or receivables found to be worthless. The credit or refund must be claimed within 12 months after the month in which the bad debt is charged off by the lender for federal income tax purposes. The dealer must use:

- An apportionment method; or
- A percentage derived from a sampling of the dealer's or lender's records according to a methodology agreed upon by the Department and the dealer.

**See section 212.17, Florida Statutes (F.S.)**

### **Community Contribution Tax Credit**

- A copy of the donation approval letter issued by the Florida Department of Economic Opportunity

**A community contribution tax credit against sales and use tax must be claimed as a refund of sales and use tax reported and paid on tax returns filed with the Department within the 12 months preceding the date of the application for refund. Only one application may be filed in any 12-month period.**

### **Duplicate Payments to the Department**

A copy of documentation evidencing the duplicate payments (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the duplicate payments).



**Estimated Tax****Individual Account**

- A copy of the sales and use tax returns (DR-15s) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

**Consolidated Accounts**

- A copy of sales and use tax returns (DR-15s and DR-7s for all locations) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

**Exempt Sales**

If you collected and paid tax to the Department on tax-exempt sales:

- A copy of the sales and use tax return on which the tax was paid on the exempt sale.
- A summary listing each invoice claimed, with the amount of sales tax paid and the amount to be refunded.
- A copy of the accounting records substantiating the amount of tax reported and paid on the sales and use tax return.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, or Direct Pay Authority issued by the Department, or an exemption certificate based on the use of the property provided by the purchaser).
- A copy of the evidence that sales tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's exemption certificate; copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; or a copy of the credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

If you paid tax to a dealer on a tax-exempt sale:

- Evidence the sales tax was paid to the dealer.
- Form DR-26A, *Assignment of Rights to Refund Tax*, issued by the selling dealer.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or an Exemption Certificate or Affidavit).

**Florida Neighborhood Revitalization Program**

- Form DR-26RP, *Florida Neighborhood Revitalization Program Application for Sales and Use Tax*, dated and signed by the applicant; and
- The information and documentation required on Form DR-26RP.

**See Rule 12A-1.107, F.A.C.**

**You must file this application, Form DR-26RP (*Florida Neighborhood Revitalization Program Application for Sales and Use Tax*), and the required information and documentation with the Department within 6 months after the date the qualified single-family home, housing project, or mixed-use project is deemed to be substantially complete by the local building inspector.**

**Florida Rural Areas of Opportunity**

- Form RAO, *Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*, dated and signed by the applicant and the Florida Department of Economic Opportunity.
- A copy of the approval letter issued by the Florida Department of Economic Opportunity.

**See section 212.08(5)(r), F.S.**

**You must file this application, Form RAO (*Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*) approved and signed by the Florida Department of Economic Opportunity, and the Florida Department of Economic Opportunity approval letter with the Department within 6 months after the date the qualified new construction is deemed to be substantially complete by the local building inspector, or by November 1 of the year the new construction is first subject to assessment for ad valorem tax purposes.**

**Machinery and Equipment Used in New or Expanding Businesses**

- A copy of the New and Expanding Business Determination Letter issued by the Department.
- If applicable, a copy of the Temporary Tax Exemption Permit issued by the Department.

**Mobile Homes****Purchase of a Mobile Home as Real Property**

The sale or transfer of a mobile home which bears an "MH" decal issued by the Department of Highway Safety and Motor Vehicles is subject to tax. The sale or transfer of a mobile home and land sold together is not subject to sales tax, provided that the seller owned both the mobile home and the land and that the mobile home bore an "RP" decal at the time of sale. "RP" decals are issued by your county tax collector.

To receive a refund of Florida sales tax paid on a mobile home sold with land, the purchaser must timely file an application for refund and provide the following documentation to the Department to substantiate the refund claim:

- A copy of the evidence that the seller owned both the land and the mobile home (copy of title of the mobile home and the deed to the land on which the mobile home is permanently affixed).
- A copy of the evidence that the county property appraiser assessed the property and the mobile home as real property prior to or at the time of sale (copy of the certificate issued by the property appraiser stating that the mobile home is included in the assessment of the property on which the mobile home is permanently affixed) or evidence that an "RP" decal was issued for the mobile home prior to or at the time of sale.
- A copy of the evidence of the sale or purchase price of the mobile home and land and the sales tax on the mobile home (copy of the purchase contract and closing statement and the cancelled check for payment required by the purchase contract).
- If applicable, a copy of the evidence of the Florida sales tax paid on the sales price of the mobile home to the county tax collector or private tag agent (copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a dealer or to a private tag agency.

### **Appurtenances to Mobile Homes by Persons Not in the Business of Selling Mobile Homes**

Appurtenances that are sold in conjunction with a mobile home bearing an "MH" decal, such as carports, sunrooms, utility sheds, furniture, freezers, refrigerators, drapes, or air conditioner compressor/condenser units located outside the mobile home, are not subject to tax when:

- Each appurtenance is separately described and priced on an invoice, bill of sale, or other tangible evidence of sale; and
- The sale is made by any person who is not in the business of selling mobile homes.

When the charge for an appurtenance is not separately described or priced from the charge for the mobile home, the total consideration paid for the mobile home and the appurtenance is subject to tax. The internal plumbing, heating, air conditioning, electrical systems, and attached items, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture, are considered a part of the mobile home and are subject to tax when sold with the mobile home, even when separately itemized on an invoice, bill of sale, or other tangible evidence of sale. When Florida sales tax is paid on furnishings or attachments to a mobile home purchased from a person

not in the business of selling mobile homes, the purchaser may file this application for refund with the Department. Include the following with your application:

- A copy of the evidence of the sale or purchase price of the mobile home and the sale or purchase price of each appurtenance separately described (copy of the bill of sale, invoice, or other tangible evidence of sale; copy of the cancelled check for purchase of the mobile home and appurtenances).
- A copy of the evidence of the Florida sales tax paid on the sale price of the mobile home and the appurtenances to the county tax collector or private tag agency (a copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a private tag agency.

### **Motor Vehicles**

Any business or individual who has paid Florida sales or use tax to a county tax collector that was not due may apply for a refund with the Department. If sales tax was paid to a dealer or to a private tag agency, the refund must be requested from the dealer or private tag agency; however, when the dealer or private tag agency issues a Form DR-26A, *Assignment of Rights to Refund Tax*, the business or individual may request a refund directly from the Department.

### **Vehicles Exported from Florida**

Florida sales tax does not apply to the sale of a motor vehicle that is irrevocably committed to the exportation process at the time of sale. No refund will be issued for Florida sales tax paid on a motor vehicle delivered to the purchaser or his or her representative in Florida, even though the vehicle is later exported from Florida.

The purchaser must establish that the selling dealer was required by the terms of the sales contract to deliver the property to a carrier, licensed customs broker, or forwarding agent for final movement of the property to a destination located outside Florida, and that the purchaser did not take possession of the motor vehicle in Florida. Include the following with your application:

- A copy of the sales contract.
- A copy of common carriers' receipts, bills of lading, or similar documentation that evidences the delivery destination.
- If applicable, a copy of an export declaration, receipts from a licensed customs broker, or other proof of export signed by a customs officer.

### **Vehicles Purchased by Residents of Another State**

Florida law allows a partial exemption for a motor vehicle purchased by a resident of another state. The Florida tax due is the amount of sales tax that would be imposed by the purchaser's home state if the vehicle were purchased in

that state, not to exceed the Florida state sales tax rate. A list of each state's rate is published in an annual Taxpayer Information Publication and posted to the Department's website.

To qualify for the partial exemption, the nonresident purchaser must complete an *Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State* (Form DR-123), declaring his or her intent to license the vehicle in his or her home state within 45 days of the date of sale. The completed form must be provided to the selling dealer at the time of sale, or to the county tax collector or licensed private tag agency when the nonresident purchaser applies for a temporary license plate.

When a nonresident purchaser pays Florida state sales tax in an amount that exceeds the state tax due on motor vehicles in the nonresident purchaser's state of residence, the nonresident purchaser may receive a refund. When applying to the Department, include the following with your application:

- A copy of the evidence of the sale or purchase price of the motor vehicle and the amount of Florida sales tax paid (a copy of the bill of sale and the cancelled check for purchase of the vehicle).
- A copy of the evidence of the payment of Florida sales tax when obtaining a temporary Florida license tag (a copy of the Florida Vehicle Registration and the cancelled check paying the license fees).
- A copy of the evidence of the registration of the vehicle issued by the purchaser's home state (a copy of the home state's vehicle registration).
- A copy of the completed *Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State* (Form DR-123) provided to the selling dealer, county tax collector, or private tag agency at the time of purchase or when registering the vehicle.
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a Florida dealer or to a private tag agency.

### **Vehicles Used in Another State for Six Months or Longer**

No Florida sales tax or local discretionary sales surtax is due on a motor vehicle registered or licensed in Florida when documentation is provided that:

- The current owner of the vehicle has owned and used the vehicle for six months or longer in another state, territory of the United States, or District of Columbia; and
- The vehicle was used under conditions that would lawfully give rise to the taxing jurisdiction of the other state, territory, or District of Columbia.

If you paid sales tax to another state, territory, or District of Columbia and you paid Florida use tax at the time of

registration in Florida when no Florida use tax was due, use this application to apply for a refund.

Include the following with your application:

- A copy of the evidence of registration of the vehicle issued in another state and a copy of the evidence of payment of a like tax that was lawfully imposed and paid in another state (a copy of another state's vehicle registration and payment of tax, and a copy of the cancelled check(s) paying the tax and registration fees).
- A copy of the evidence of the Florida use tax paid when registering the vehicle in Florida (a copy of the Florida Vehicle Registration and the cancelled check paying the tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the tax was paid to a private tag agency.

### **Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)**

When a manufacturer repurchases the motor vehicle under the motor vehicle sales warranty requirements of section 681.104, F.S., the manufacturer may seek a refund of the amount of Florida sales tax and surtax refunded by the manufacturer to the consumer, lien holder, or lessor.

Include the following with your application:

- A copy of the sales invoice issued by the seller which affirmatively demonstrates payment of Florida tax on the purchase of the motor vehicle.
- A copy of the written agreement repurchasing the motor vehicle.
- A copy of documentation which evidences that the manufacturer refunded the Florida tax to the consumer, lien holder, or lessor.

### **Real Property Leases**

- A copy of the lease, sublease, and addendum.
- A copy of the accounting records substantiating the Florida tax reported and paid on the sales and use tax return.
- A copy of the evidence that sales tax was collected and subsequently refunded to customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; or a copy of a credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

### **Repossessed Merchandise**

When a dealer remitted sales tax to the Department on the sale of a tangible personal property (including aircraft, boats or vessels, mobile homes, and motor vehicles) sold under a retail installment, title loan, retain title, conditional sale, or similar contract for which the dealer retains a security interest in the property, the dealer may, upon

repossession of the property, take a credit on a subsequent return or obtain a refund of that portion of the sales tax that is applicable to the unpaid balance of the contract. The credit or refund is based on the ratio that the total sales tax bears to the unpaid balance of the sales price, excluding finance or other nontaxable charges, as reflected in the sales contract. **See Rule 12A-1.012, F.A.C.**

**You must file this application with the Department within 12 months following the month in which the merchandise was repossessed.**

Include the following with your application:

- A completed and signed *Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property* (Form DR-95B).
- A copy of documents for the sale of the property indicating the sales price of the property and the Florida sales tax (a copy of the invoice or bill of sale).
- A copy of the financing agreement for the sale of the property (a copy of the retail installment, title loan, retain title, conditional sales, or similar contract).
- A copy of the sales and use tax return on which the Florida sales tax was reported and paid to the Department.
- A copy of the accounting records substantiating that the amount of tax reported included tax paid on the property that was subsequently repossessed.
- A copy of the purchaser's payment history for the property.

- A copy of documentation which establishes that the property was repossessed (e.g., a copy of a certificate of title or a repossession title for aircraft, boats or vessels, mobile homes, and motor vehicles; evidence establishing possession and ownership of repossessed property that is not titled property).
- A copy of documentation establishing that the dealer who sold the property financed the property or that the property was financed by a financing institution with recourse (the dealer became liable for the outstanding debt when the customer defaulted on the retail installment, title loan, retain title, conditional sale, or similar contract financing the property).

### Transient Rentals

A dealer who reported and paid local option transient rental taxes to the Department that are administered by the local taxing authority may take a credit or obtain a refund of the local tax paid to the Department in error. Include the following with your application:

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the local government tax return(s) for the same reporting period.
- A copy of the accounting records substantiating the amount of local option transient rental tax paid to the Department in error.

### Contact Us

New Contact Us language on Page 8 of this PDF

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

~~For written replies to tax questions, write to:  
Taxpayer Services - MC 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0112~~

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

~~**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-26A	Assignment of Rights to Refund of Tax	Rule 12-26.008, F.A.C
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.
Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form RAO	Rural Areas of Opportunity Application for Certification Exempt Goods and Services Sales Tax Refund	Rule 12-26.008, F.A.C.
Form DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State	Rule 12A-1.097, F.A.C.
Form DR-95B	Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property	Rule 12A-1.097, F.A.C.

Form DR-26AH, Building Materials Used in Construction of  
Affordable Housing Units - Application for Refund of Sales and Use  
Tax

Rule 12-26.008,  
F.A.C.



## **New language for the DR-26SN**

### **Text “A”**

#### **Building Materials Used in Construction of Affordable Housing Units**

- Form DR-26AH, Building Materials Used in Construction of Affordable Housing Units - Application for Refund of Sales and Use Tax, dated and signed by the applicant; and,
- The documentation required with Form DR-26AH.

**See section 212.08(5)(v), F.S.**

## **New Contact Us language**

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

Tax forms and brochures 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.

### **Reference Material**

Rules are available at [flrules.org](http://flrules.org).

### **Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email for filing 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 the form and is incorporated by reference in the rule indicated below. The form is available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-26AH	Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing	Rule 12-26.008, F.A.C.
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STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-28, FLORIDA ADMINISTRATIVE CODE  
REMITTANCE REQUIREMENTS FOR CLERKS OF THE COURT, MUNICIPALITIES, AND COUNTIES  
AMENDING RULE 12-28.008

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-28.008, F.A.C. (Due Date; General Provisions), removes the redundant provision for when remittances are due by the Clerks of the Court and local governments when the 10<sup>th</sup> of the month falls on a Saturday, Sunday, or legal holiday.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-28.008, F.A.C. (Due Date; General Provisions), are necessary to remove a redundant provision regarding the due date of remittances by the Clerks of the Court.

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, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 13, 2023 (Vol. 49, No. 135, pp. 2523-2524), to advise the public of the proposed changes to Rule 12-28.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and

approved the publication of the Notice of Proposed Rule for Rule 12-28.008, 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 September 12, 2023 (Vol. 49, No. 177).



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**DEPARTMENT OF REVENUE**

RULE NO.:	RULE TITLE:
12-28.008	Due Date; General Provisions

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-28.008, F.A.C. (Due Date; General Provisions), is to remove a redundant provision regarding the due date of remittances by the Clerks of the Court.

**SUMMARY:** The proposed amendment to Rule 12-28.008, F.A.C. (Due Date; General Provisions), removes the redundant provision for when remittances are due by the Clerks of the Court and local governments when the 10th of the month falls on a Saturday, Sunday, or legal holiday.

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

[illegible]

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), 213.13 FS.

LAW IMPLEMENTED: 28.241(1)(a)1., 28.245, 28.37, 34.041(1)(b), 213.13, 219.07, 316.0083, 322.20(11), 721.8561 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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

### 12-28.008 Due Date; General Provisions.

(1) Transactions to remit funds electronically must be completed so that the amount due is deposited as collected funds to the State Treasurer's account on or before the remittance due date required by applicable statute or any agency rule.

(a) through (b) No change.

(c) Monthly Remittances. Court-related fees, services charges, court costs, and fines must be remitted on a monthly basis. The Clerk must complete the transaction before 5:00 p.m.

(Eastern Time), on the last working day before the 10th day of the month immediately following the month in which the moneys were collected, as provided in Section 28.245, F.S. If the 10th day of the month falls on a Saturday, a Sunday, a legal holiday as defined in Section 683.01, F.S., or on a legal holiday of the jurisdiction in which the Clerk's financial institution is located, the transaction must be completed on or before 5:00 p.m. (Eastern Time), on the preceding business day.

1. through 2. No change.

3. The Clerk must complete the transaction before 5:00 p.m. (Eastern Time), on the last working day before the 10th day of the month immediately following the month in which the moneys were collected. ~~If the 10th day of the month falls on a Saturday, a Sunday, a legal holiday as defined in Section 683.01, F.S., or on a legal holiday of the jurisdiction in which the Clerk's financial institution is located, the transaction must be completed on or before 5:00 p.m. (Eastern Time), on the preceding business day.~~

(d) through (e) No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.13 FS. Law Implemented 28.241(1)(a)1., 28.245, 28.37, 34.041(1)(b), 213.13, 219.07, 316.0083, 322.20(11), 721.8561 FS. History—New 8-19-02, Amended 6-1-09, 6-6-11, 1-20-14, \_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: July 12, 2023

[REDACTED]

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE  
MULTITAX CREDITS  
AMENDING RULES 12-29.001, 12-29.002, 12-29.003, AND 12-29.005  
CREATING RULE 12-29.006

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provides that Rule Chapter 12-29, F.A.C., sets forth the rules to be used in administration of the tax credits available under the Live Local Program.

The proposed amendments to Rules 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment), reflect the order of the insurance premium tax credits to be received when receiving credits from the Florida Tax Credit Scholarship Program and the Live Local Program or the New Worlds Reading Initiative and the Live Local Program.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), adopt, by reference, the application to apply for an allocation of the available tax credit, the application to rescind previously allocated credit that has not been used, and the notice of the transfer of unused credit between members of the same affiliated group of corporations or transfer to another entity as a part of the transfer of all assets of the entity in the same transaction.

Proposed new Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), provides for administration of the Live Local Program including eligibility criteria for qualified businesses to participate in the program, how to apply for an allocation of the available credit, requirements for contributions to the Florida Housing Finance Corporation to receive a tax credit, procedures for receiving credits against corporate income tax and insurance premium tax, and procedures to carryforward any unused tax credits for a period not to exceed ten years, to transfer any unused tax credits to another entity, and to rescind any unused tax credits.

### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Sections 21, 34, and 41, Chapter 2023-17, L.O.F., provide for a corporate income tax credit (s. 220.1878, F.S.) and insurance premium tax credit (s. 624. 51058, F.S.) for contributions to the Florida Housing Finance Corporation under the Live Local Program (s. 420.50872, F.S.). The proposed amendments to Rule Chapter 12-29, F.A.C., are necessary to provide for administration of the tax credits available under the Live Local Program.

### 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 18, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol.49, No. 127, pp. 2353-2354), to advise the public of the proposed changes to Rules 12-29.001, 12-29.002, 12-29.003, 12-29.005, F.A.C., and proposed new Rule 12-29.006, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023. One request was received, and a workshop was held on July 18, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

### SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rules for Rules 12-29.001, 12-29.002, 12-29.003, 12-29.005, F.A.C., and proposed new Rule 12-29.006, 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 remain 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 September 12, 2023 (Vol. 49, No. 177).

[REDACTED]

[REDACTED]

**DEPARTMENT OF REVENUE**

RULE NOS.:	RULE TITLES:
12-29.001	Scope
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.003	Public Use Forms
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.006	Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment

**PURPOSE AND EFFECT:** Sections 21, 34, and 41, Chapter 2023-17, L.O.F., provide for a corporate income tax credit (s. 220.1878, F.S.) and insurance premium tax credit (s. 624.51058, F.S.) for contributions to the Florida Housing Finance Corporation under the Live Local Program (s. 420.50872, F.S.). The purpose of the proposed amendments to Rule Chapter 12-

29, F.A.C., is to provide for administration of the tax credits available under the Live Local Program.

**SUMMARY:** The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provides that Rule Chapter 12-29, F.A.C., sets forth the rules to be used in administration of the tax credits available under the Live Local Program.

The proposed amendments to Rules 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment), reflect the order of the insurance premium tax credits to be received when receiving credits from the Florida Tax Credit Scholarship Program and the Live Local Program or the New Worlds Reading Initiative and the Live Local Program.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), adopt, by reference, the application to apply for an allocation of the available tax credit, the application to rescind previously allocated credit that has not been used, and the notice of the transfer of unused credit between members of the same affiliated group of corporations or transfer to another entity as a part of the transfer of all assets of the entity in the same transaction.

Proposed new Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), provides for administration of the Live Local Program including eligibility criteria for qualified businesses to participate in the program, how to apply for an allocation of the available credit, requirements for contributions to the Florida Housing Finance Corporation to receive a tax credit, procedures for receiving credits against corporate income tax and insurance premium tax, and procedures to carryforward any unused tax credits for a period not to exceed ten years, to transfer any unused tax credits to another entity, and to rescind any unused tax credits.

#### **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), 402.62(7)(b), 1002.395(12)(b), 1003.485(7)(b) F.S., s. 34, Ch. 2023-17, LOF F.

**LAW IMPLEMENTED:** 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.06(1), 213.37, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), 1003.485(5), (7) FS., ss. 21, 34, 41, Ch. 2023-17, 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:** October 12, 2023, 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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:** Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

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

#### **12-29.001 Scope.**

(1) This rule chapter sets forth the rules to be used in the administration of tax credits for contributions made to the following:

(a) ~~(2)~~ No change.

(b) through (c) No change.

(d) The Florida Housing Finance Corporation under Section 420.50872, F.S., Live Local Program. That program allows taxpayers to receive a credit allocation for contributions made to the Florida Housing Finance Corporation.

(2)(3) No change.

Rulemaking Authority 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(7)(b) F.S., s. 34, Ch. 2023-17, LOF. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), 1003.485(5) FS., ss. 21, 34, 41, Ch. 2023-17, LOF History—New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22,\_\_\_\_\_.

**12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.**

(1) through (4) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds);

c. Credits for income taxes paid under chapter 220, F.S., and the salary credit allowed under section 624.509(5), F.S., as these are limited by section 624.509(6), F.S. (the 65 percent limitation); and

d. The amount of the Strong Families Tax credit under Section 624.51057, F.S.; and

e. The amount of the Live Local Program credit under Section 624.51058, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

Rulemaking Authority 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(7)(b) F.S., s. 34, Ch. 2023-17, LOF. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), 1003.485(5) FS., s. 41, Ch. 2023-17, LOF. History—New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22,\_\_\_\_\_.

**12-29.003 Public Use Forms.**

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship program, Strong Families Tax Credit program, and The New Worlds Initiative Tax Credit program,

and the Live Local program. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) through (4)	No change.	
(5)(a) DR-446000	<u>Live Local Program – Application for Tax Credit Allocation for Contributions to the Florida Housing Finance Corporation</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX</a> )	XX/X X
(b) DR-446100	<u>Live Local Program – Application for Rescindment of Previous Allocation of Tax Credit</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX</a> )	XX/X X
(c) DR-446200	<u>Live Local Program – Notice of Intent to Transfer a Tax Credit</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX</a> )	XX/X X

Rulemaking Authority 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(7)(b) F.S., s. 34, Ch. 2023-17, LOF. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 220.1878, 402.62(5), 420.50872(3), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 624.51058, 1002.395(5), 1003.485(5) FS., ss. 21, 34, 41, Ch. 2023-17, LOF. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, 5-23-22,\_\_\_\_\_.

**12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment.**

(1) through (4) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program

credit under Section 624.51058, F.S., and the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

Rulemaking Authority 213.06(1), 1003.485(7)(b) FS., s. 34, Ch. 2023-17, LOF. Law Implemented 211.0252, 212.1833, 220.1876, 561.1212, 624.51056, 1003.485(5) FS., s. 41, Ch. 2023-17, LOF. History—New 5-23-22, \_\_\_\_\_.

**12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment.**

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Corporation” means the Florida Housing Finance Corporation as defined in Section 420.0004, F.S., and designated to administer the Live Local Program.

(b) “Affiliated group of corporations” is given the same meaning as the definition provided in Section 220.03(1)(b), F.S.

(c) “Contribution” or “eligible contribution” means a monetary contribution from a taxpayer to the corporation.

(d) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the Live Local Program.

(e) “State fiscal year” means the annual period beginning July 1 through June 30 of the following year.

(f) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 420.50872, F.S., to allocate.

(2) Taxpayers eligible to participate in the program. Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation:

(a) Florida corporate income tax imposed under Chapter 220, F.S.

(b) Florida insurance premium tax imposed under Section 624.509, F.S.

(3) Applications for credit allocations.

(a) To apply for an allocation of the available program credits, taxpayers must submit a Live Local Program – Application for Tax Credit Allocation for Contributions to the Florida Housing Finance Corporation (Form DR-446000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., must apply online using the Department’s website. When the application is completed and submitted online, a confirmation number will be provided with the date and time of submission.

2. The fastest and easiest way to apply for an allocation is online at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits). Taxpayers

who are not required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., may also apply by submitting a paper application with the Department.

(b) A separate application to receive a credit allocation is required for each tax credit cap year.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during that calendar year. The application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2024-2025 state fiscal year credit beginning on January 2, 2024. The application must be submitted before May 1, 2025; however, if the due date of the taxpayer’s corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2025.

b. Example: A taxpayer with a tax year beginning December 1, 2024, and ending November 30, 2025, may apply for a credit allocation for the 2024-2025 state fiscal year credit beginning on January 2, 2024. The application must be submitted before April 1, 2026; however, if the due date of the taxpayer’s corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2026.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2024-2025 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2024. The application must be made on or before February 28, 2025.

(d) The Department will accept applications until either the tax credit cap is reached or until on or before the day the taxpayer’s insurance premium tax return is due; or until the day before the due date of the taxpayer’s corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. Following receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax



applied for, or the reason the credit allocation could not be approved.

(b) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the taxpayer. The taxpayer may protest the 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.

(c) When approved, the Department's approval letter will specify the period in which the contribution to the corporation must be made. Contributions must be made during the period specified in the approval letter. The corporation will issue the taxpayer a certificate of contribution signed by an authorized representative of the corporation containing:

1. Contributor's name;
2. Contributor's federal identification number;
3. Amount of contribution; and
4. Date of contribution.

(d) The amount of tax credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by the corporation. The taxpayer must make the contribution before the credit is claimed on a tax return.

(e) No tax credit will be allowed when a taxpayer:

1. Fails to make the designated contribution;
2. Fails to make a contribution before claiming the tax credit on a tax return;
3. Claims the credit against tax due prior to the date the contribution is made; or
4. Makes the contribution outside the period specified in the Department's approval letter.

(5) Tax Credits.

(a)1. Corporate Income Tax – A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.

b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit.

c. Must be added back to taxable income in determining Florida corporate income tax due. If the amount of a credit taken under Section 220.1878, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under Section 220.1878, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

d. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from the corporation to the Florida corporate income/franchise tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from the corporation to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c) Contributions to the corporation are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to the corporation for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may carry forward the unused tax credit amount for a period not to exceed ten years.

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2024. Any unused carryforward from its tax year ending December 31, 2024, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2034.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2024. Any unused carryforward from its tax year ending December 31, 2024, expires on December 31, 2034.

(7) Transfers of unused tax credits.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to the corporation by the transferring member. The receiving member must make a contribution to the corporation during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to the corporation by the transferring member, but the tax credit has not been claimed on a tax return.

3. A carryforward tax credit amount that has not been claimed on a tax return.

(b) A transferred credit allocation or tax credit may only be used against the same tax as the original credit allocation or tax credit approved by the Department.

(c) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(d) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(e) 1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Live Local Program – Notice of Intent to Transfer a Tax Credit (Form DR-446200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to:

Florida Department of Revenue  
Revenue Accounting  
P.O. Box 6609  
Tallahassee, FL 32314-6609

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return.

(g) Following receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(h) If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

(8) Rescindment of unused tax credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department's website at [floridarevenue.com](http://floridarevenue.com) or submit a Live Local Program – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-446100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

(b) An application for rescindment of the unused credit allocation by the Department will not be approved when:

1. The amount of credit allocation requested to be rescinded has been claimed as a credit on a previously filed return; or

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached. For example, the allocation period beginning January 1, 2024, for the state fiscal year beginning July 1, 2024, closes for all taxpayers on October 1, 2026.

(c) Following receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify the corporation that the tax credit cap is available for allocation.

Rulemaking Authority 213.06(1), FS., s. 34, Ch. 2023-17, LOF. Law Implemented ss. 21,34,41, Ch. 2023-17, LOF. History–New

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Brinton Hevey

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: June 30, 2023

[REDACTED]

[REDACTED]



**Live Local Program**  
**Application for Tax Credit Allocation for**  
**Contributions to the Florida Housing Finance Corporation**

DR-446000  
N. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 2

Apply online at [floridarevenue.com/taxes/multitaxcredit](http://floridarevenue.com/taxes/multitaxcredit) . It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Live Local 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.

Applying for State Fiscal Year: July 1, \_\_\_\_ through June 30, \_\_\_\_

Business Name:		Federal Employer Identification Number (FEIN)	
Business Address:			
City:		State:	ZIP:
Contact Person Name:	Telephone Number:	Email Address:*	

\* 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), Florida Statutes.

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.)

If the business income is included in a consolidated Florida corporate income tax return, provide:

Parent corporation \_\_\_\_\_

Parent corporation's FEIN -

Total amount of planned contribution to the Florida Housing Finance Corporation: \$ \_\_\_\_\_

Indicate the amount of credit allocation for each applicable tax. The sum of the amounts must equal the planned contribution amount entered above.

\$ \_\_\_\_\_ Corporate Income Tax  
Beginning Date of Tax Year: \_\_\_\_\_ Ending Date of Tax Year: \_\_\_\_\_

\$ \_\_\_\_\_ Insurance Premium Tax  
Prior Calendar Year: \_\_\_\_\_ or Current Calendar Year: \_\_\_\_\_

I understand that section 420.50872, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the Florida Housing Finance Corporation.

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

\_\_\_\_\_  
Signature of officer, owner, or partner

\_\_\_\_\_  
Date

If you are unable to apply online at **[floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits)**, submit this application to:

Revenue Accounting  
Florida Department of Revenue  
PO Box 6609  
Tallahassee FL 32314-6609

or

Fax 850-921-1171



Live Local Program  
Application for Rescindment of Previous Allocation of Tax Credit

DR-446100  
N. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 2

Under sections 220.1878, 420.50872, and 624.51058, Florida Statutes

Apply online at [floridarevenue.com/taxes/multitaxcredit](http://floridarevenue.com/taxes/multitaxcredit) . It's fast and secure.

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.

Business name \_\_\_\_\_

Federal Employer Identification Number (FEIN) -

Mailing address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP \_\_\_\_\_

Contact person \_\_\_\_\_ Contact's telephone number \_\_\_\_\_

Contact person's email address\* \_\_\_\_\_

\* 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), Florida Statutes.

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.)

If you are included in a consolidated Florida corporate income tax return, provide:

Parent Corporation's FEIN -

Original amount of planned contribution to the Florida Housing Finance Corporation

\$  ,  ,  .

Confirmation number of original credit allocation application \_\_\_\_\_

Enter the amount you wish to rescind \$  ,  ,  .

Enter the amount(s) below to rescind based on the tax type. (The sum of the amounts by tax cannot exceed the total amount you wish to rescind above. The amount to be rescinded for each tax cannot exceed the amount allocated to that tax on the original application.):

\_\_\_\_\_ Corporate Income Tax (Chapter 220, Florida Statutes [F.S.])

\_\_\_\_\_ Insurance Premium Tax (section [s.] 624.509, F.S.)

I understand that s. 420.50872, F.S., requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the Florida Housing Finance Corporation.

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

\_\_\_\_\_  
Signature of officer, owner, or partner

\_\_\_\_\_  
Date

If you are unable to apply online at [floridarevenue.com/taxes/multitaxcredits](https://floridarevenue.com/taxes/multitaxcredits), mail this application to:

Revenue Accounting  
Florida Department of Revenue  
PO Box 6609  
Tallahassee FL 32314-6609

or

Fax 850-921-1171

Move "For" up to the top of the right-hand column.

### Instructions for Completing Form DR-446100

: The

You may apply to the Department for rescindment of all or part of a previously approved allocation of tax credit. You must submit a separate application for the rescindment of each previously approved credit allocation.

After you complete the online application, you will receive a confirmation number with the date and time of submission.

The Department will send written correspondence regarding the approved rescindment amount or the reason the rescindment request could not be approved.

The Department will approve the rescindment unless:

- (1) You have claimed the credit amount to be rescinded on a previously filed tax return.
- (2) The allocation year is closed for all taxpayers. The allocation for a particular year is closed for all taxpayers on October 1st of the third year after the January 1 opening of the allocation period. **For**

example | the allocation year beginning January 1, 2024, for the state fiscal year beginning July 1, 2024, closes for all taxpayers on October 1, 2026, regardless of whether the annual allotment has been reached because October 1, 2026, is the extended due date of the last corporate income taxable year beginning in the 2024 calendar year (tax year beginning December 1, 2024, and ending November 30, 2025, with a due date of April 1, 2026, and extended due date of October 1, 2026).

#### Contact Information

For additional information regarding the Live Local Program, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

Email: [RevenueAccounting@floridarevenue.com](mailto:RevenueAccounting@floridarevenue.com)



# Live Local Program Notice of Intent to Transfer a Tax Credit

DR-446200  
N. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 3

To transfer a tax credit available under the Live Local Program, the transferring business and the receiving business must both be members of the same affiliated group of corporation

## Part I - Transferring Business Information

Business Name:		Federal Employer Identification Number (FEIN)	
Business Address:			
City:		State:	ZIP:
Contact Person Name:	Telephone Number:	Email Address:*	

\* 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), Florida Statutes.

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.)

If the transferor is included in a consolidated Florida corporate income tax return, provide the Parent Corporation Name:	Parent FEIN:
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Indicate the type of tax credit allocation or tax credit to be transferred, information on the original amount of the tax credit allocation, any approved carryforward amounts, the amount of any previous transfers, and the amount to be transferred.	<b>Live Local Program: (choose one)</b> <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Insurance Premium Tax
---	--

<b>Transfer of Tax Credit Allocation</b>	
Tax Credit Allocation Confirmation Numbe	
Original Amount of Tax Credit Allocation	\$
Prior Transfer of This Credit Allocation	
<b>Requested Transfer of This Credit Allocation</b> (Must be made in sufficient ti for transferee to timely make the contribution to earn the credit and the Department to approve the transfer of the credit allocation.)	\$
<b>Transfer of Credit or Carryforward Credit</b>	
Credit Earned Under This Tax Credit Allocation Confirmation Numbe	
Amount of Credit and Carryforward Credit Claimed / Used	\$
Tax Year Claimed / Used	
Prior Transfer of This Credit or Carryforward Credit	
<b>Requested Transfer of This Credit or Carryforward Credit</b> (Must be made in sufficient time for the transferee to timely claim the transferre credit or transferred carryover credit and the Department to approve the transfer of the credit or carryforward credit.)	\$



**Part II - Receiving Business Information** - *A separate notice is required for each receiving business.*

Business Name:		Federal Employer Identification Number (FEIN)	
Business Address:			
City:		State:	ZIP:
Contact Person Name:	Telephone Number:	Email Address:	
If the transferee is included in a consolidated Florida corporate income tax return, provide the Parent Corporation Name:			Parent FEIN:

**Part III - Transferring Business Certification** *Only an authorized officer of the transferring business may sign this notice.*

I understand that section 420.50872, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the Florida Housing Finance Corporation.

Under penalties of perjury, I certify that the Transferring Business and the Receiving Business are both members of the same affiliate group of corporations. I understand that the Florida Department of Revenue will provide information regarding the transfer of a tax credit allocation or a tax credit authorized under the Live Local Program to the Receiving Business. I declare that I have read the foregoing Notice and the facts stated in it are true.

\_\_\_\_\_  
Signature of Authorized Officer of Transferring Business

\_\_\_\_\_  
Title

\_\_\_\_\_  
Printed Name of Authorized Officer

\_\_\_\_\_  
Date

## Instructions for Completing Form DR-446200 Live Local Program Notice of Intent to Transfer a Tax Credit

To transfer a tax credit or a tax credit allocation under the Live Local Program, both parties to the transfer must be members of the same affiliated group of corporations.

The transferring member must notify the Department of any tax credit transfer prior to the receiving member reporting the tax credit on a tax return.

A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer and for each tax type. A transfer of a tax credit allocation may not be submitted on the same notice as a transfer of credit or carryforward credit.

The completed notice must be signed by an officer authorized to sign on behalf of the transferring business. Submit the completed and signed notice to:

Revenue Accounting  
Florida Department of Revenue    or    Fax 850-921-1171  
PO Box 6609  
Tallahassee FL 32314-6609

The Department will send you written correspondence either approving an amount of tax credits to be transferred or providing the reason a tax credit transfer could not be approved.

The following tax allocations or tax credits may be transferred from one member of an affiliated group to another member of the same affiliated group:

- Tax credit allocations prior to making a contribution to the Florida Housing Finance Corporation.
- Tax credit allocations for which contributions have been made to the Florida Housing Finance Corporation, but the tax credit has not been claimed on a tax return.
- Carryforward tax credit amounts that have not been claimed on a tax return.

A transferred tax credit may only be used against the same tax as the original tax credit approved by the Department. For example, if the transferring member received a corporate income tax credit allocation, the receiving member may only use the transferred tax credit as a corporate income tax credit.

Members receiving a tax credit allocation must make a contribution to the Florida Housing Finance Corporation during the same period that the transferring member was required to make the contribution. The contribution must be made before the member may claim the tax credit.

A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the tax credit.

A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

### **Contact Information**

For additional information regarding the Live Local Program, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

Email: **RevenueAccounting@floridarevenue.com**

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULE 12A-1.070

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), updates the state sales tax rate from 5.5% to 4.5%, effective December 1, 2023, on the rental, lease, or license to use, occupy, or enter upon any real property.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), is necessary to incorporate the tax rate reduction, effective December 1, 2023, on the rental, lease, or license to use real property as provided in s. 22, Ch. 2023-157, L.O.F.

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 18, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol. 49, No. 127, pp. 2354-2355), to advise the public of the proposed changes to Rule 12A-1.070, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023. One request was received, and a workshop was held on July 18, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12A-1.070, 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 September 12, 2023 (Vol. 49, No. 177).

(a) How to Claim the Refund. An application that includes

[REDACTED]

[REDACTED]

#### DEPARTMENT OF REVENUE

##### Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.070 Leases and Licenses of Real Property;  
Storage of Boats and Aircraft

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-1.070, F.A.C., is to incorporate the reduction of the tax rate from 5.5 percent to 4.5 percent, effective December 1, 2023, on the rental, lease, or license to use, occupy, or enter upon any real property as provided in s. 22, Ch. 2023-157, L.O.F.

**SUMMARY:** The proposed amendment to Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), updates the state sales tax rate from 5.5% to 4.5%, effective December 1, 2023, on the rental, lease, or license to use, occupy, or enter upon any real property.

#### 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: 212.03(6), 212.031 FS., s. 22, Ch. 2023-157, L.O.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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.**

(1) through (3) No change.

(4)(a) through (d) No change.

(e) Utility charges paid by a tenant to the lessor for the privilege or right to use or occupy real property are taxable, unless the lessor has paid the sales tax to the utility company on such utilities consumed by the tenant, and the utilities billed by the lessor to the tenant are separately stated on the lessor's invoice to the tenant at the same or lower price as that billed by the utility company to the lessor.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are "additional rent" and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of

utilities. Utility services are sold by City Utilities to Landlord. Landlord's total utility bill is \$1,900. Of that total, \$150 was non-taxable water, garbage, and sewage charges.

Landlord charges each tenant \$2,000 rent and 1/5 of Landlord's total utility bill with no mark-up. Tenant owes tax on the rent and on his portion of the utility charges not taxed to Landlord. Therefore, the invoice to the tenant for the month should read:

Rent	\$2,000.00
Tenant's one-fifth share of charges not taxed to Landlord (\$150 * 20%)	30.00
Total subject to sales tax	\$2,030.00
Florida (4.5% <del>5.5%</del> ) sales tax	<u>91.35</u> <del>111.65</del>
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord (\$1,900 - \$150 * 20%)	<u>350.00</u>
Total Amount Due	<u>\$2,471.35</u> <del>\$2,491.65</del>

2. Example: Same facts as above, except Landlord marks up Tenants' share of the total of City Utilities' service bill by 10 percent. Thus, each tenant's one-fifth share of utilities would be \$418.00, instead of \$380.00. Again, if Landlord separately states the utility charges on the tenant's invoice, Landlord should compute the tax as follows:

Rent	\$2,000.00
Tenant's one-fifth share of charges not taxed (total utilities \$418, less utilities on which Landlord paid tax, \$350.00)	68.00
Total subject to sales tax	\$2,068.00
Florida (4.5% <del>5.5%</del> ) sales tax	<u>93.06</u> <del>113.74</del>
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord	<u>350.00</u>
Total Amount Due	<u>\$2,511.06</u> <del>\$2,531.74</del>

(f) through (g) No change.

(5) through (7) No change.

(8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, he may take credit on a pro rata basis for the tax that he paid to his landlord or other such person on the space that he subleases or assigns. Proration shall be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director's designee in the responsible program. For example, Tenant leases 200 square feet of floor space for \$400.00 and pays Landlord \$18.00 ~~\$22.00~~ rental tax. Tenant

subleases 100 square feet, or one half, of the space to Subtenant for \$300.00 and collects ~~\$13.50~~ ~~\$16.50~~ tax which he remits to the State, less a credit of ~~\$9.00~~ ~~\$11.00~~ for tax that he paid to his landlord on the space that he subleased to Subtenant. (One half of \$400.00 is \$200.00 and 4.5 ~~5.5~~ percent of this amount is ~~\$9.00~~ ~~\$11.00~~.)

(9) through (23) No change.

PROPOSED EFFECTIVE DATE: December 1, 2023

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(6), 212.031 FS., 22, Ch. 2023-157, LOF. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, 12-12-19, 6-14-22, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: June 30, 2023

[REDACTED]

[REDACTED]

[REDACTED]	[REDACTED]	[REDACTED]
[REDACTED]	[REDACTED]	[REDACTED]

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.0092, 12A-1.020, 12A-1.0371, 12A-1.044,  
12A-1.047, 12A-1.056, 12A-1.066, 12A-1.087, 12A-1.097, AND 12A-1.107

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), remove the unnecessary provision that the exemption for sporting equipment brought into Florida for use not longer than four months by an athlete or athletic team in a single or series of sporting events is a use tax exemption.

The proposed amendments to Rule 12A-1.0092, F.A.C. (Detective, Burglar Protection, and Other Protection Services), incorporate the sales tax exemption for the sale of private investigations services by a small private investigative agency to a client, pursuant to s. 212.08(7)(uuu), F.S., as created by s. 24, Ch. 2023-157, L.O.F. The proposed amendments provide that a small private investigative agency means a private investigator who is licensed with the Department of Agriculture and Consumer Services and who employs three or fewer full-time or part-time employees, including leased employees, who, during the previous calendar year, performed private investigation services otherwise taxable in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

The proposed amendments to Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), incorporate the sales tax exemption for oral hygiene products, pursuant to s. 212.08(7)(sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.

The proposed amendments to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), remove reference to provisions regarding a single sale previously provided in Rule 12A-1.003, F.A.C., now repealed.

The proposed amendments to Rule 12A-1.044, F.A.C. (Vending Machines), remove an example regarding proceeds received from a vending machine placed at an airport that conflicts with s. 212.02(10)(j), F.S., which provides that such proceeds are not payments for leasing, letting, renting, or granting a license for the use of real property.



The proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), provide an Application for Sales and Use Tax County Control Reporting Number (Form DR-1CCN), for qualifying dealers to apply to report sales for multiple business locations within a single county, and remove obsolete provisions regarding the application of penalties and interest to the water treatment plant upgrade fee.

The proposed amendment to 12A-1.066, F.A.C. (Auctioneers, Agents, Brokers and Factors), clarify the example of expenses, such as storage, rental, commission, or repairs, included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The proposed amendment to 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), incorporates the sales tax exemption in s. 212.08(5)(a), F.S., created by s. 24, Ch. 202-157, L.O.F., for materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S., in the suggested exemption certificate required to be obtained by selling dealers when making tax exempt sales of such materials. The proposed amendments provide examples of materials that are tax exempt when the material is incorporated into and becomes a component part of such constructed or repaired fencing.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), incorporate updates to Form DR-46NT, Nontaxable Medical and General Grocery List, which include the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products provided in s. 212.08(7)(rrr) and (sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.; incorporate updates to the sales and use tax return instructions which provides a 4.5% state sales tax rate on the lease or rental of commercial real property; and removes forms previously used to administer tax credits under the Enterprise Zone Program, the application for a refund of sales tax paid on equipment used to generate electricity in nursing homes or assisted living facilities, and the application for refund of sales and use tax on building materials used in Florida neighborhood revitalization projects.

The proposed amendments to Rule 12A-1.107, F.A.C., remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit; remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization projects (Form DR-26RP); clarify the community contribution tax credit may be taken against the state sales and use tax; reflect the renaming

of the Department of Economic Opportunity the Florida Department of Commerce, and update the rule title to “Community Contribution Tax Credit” to reflect the updated rule.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), are necessary to remove the unnecessary provision that the exemption in s. 212.08(7)(x), F.S., for certain sporting equipment brought into Florida is a use tax exemption.

The proposed amendments to Rule 12A-1.0092, F.A.C. (Detective, Burglar Protection, and Other Protection Services), are necessary to incorporate the sales tax exemption in s. 212.08(7)(uuu), F.S., created by s. 24, Ch. 2023-157, L.O.F., for the sale of private investigations services by a small private investigative agency to a client.

The proposed amendments to Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), are necessary to incorporate the exemption in s. 212.08(7)(sss), F.S., for oral hygiene products created by s. 24, Ch. 2023-157, L.O.F.

The proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is necessary to remove reference to a provision in Rule 12A-1.003, F.A.C., which has been repealed.

The proposed amendment to Rule 12A-1.044, F.A.C. (Vending Machines), is necessary to remove a provision that conflicts with s. 212.02(10)(j), F.S., which provides concession fees or fees for a license to do business paid to an airport are not payments for leasing, letting, renting, or granting a license for the use of real property.

The proposed amendments to Rule 12A-1.047, F.A.C. (Florists), are necessary to remove reference to the florists’ telegraphic delivery (FTD) association which no longer uses telegraphic technology to transmit floral orders from one florist to another.

The proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), are necessary to provide that an application is available to obtain a county control reporting number to report sales for multiple business locations within a single county, and to remove provisions regarding the water treatment plant upgrade fee which is now obsolete.

The proposed amendments to Rule 12A-1.066, F.A.C., are necessary to clarify the example of expenses included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The proposed amendments to 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), is to provide a suggested exemption certificate to be used to document tax exempt sales of materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands, as provided in s. 212.08(5)(a), F.S., on created by s. 24 of Ch. 2023-157, L.O.F., and to provide examples of such materials.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), are necessary to incorporate updates to Form DR-46NT, Nontaxable Medical and General Grocery List, to include the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products provided in s. 212.08(7)(rrr) and (sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.; to incorporate updates to the sales and use tax return instructions to reduce the state sales tax rate from 5.5% to 4.5% on the lease or rental of commercial real property, effective December 1, 2023, as provided in s. 22, Ch. 2023-157, L.O.F.; to repeal obsolete forms previously used to administer tax credits under the Enterprise Zone Program which has been repealed, and the obsolete application for a refund of sales tax paid during period July 1, 2017, through December 31, 2018, on equipment used to generate electricity in nursing homes or assisted living facilities; and to remove the application for refund of sales and use tax on building materials used in Florida neighborhood revitalization projects, which is being incorporated in Rule 12-26.008, F.A.C.

The proposed amendments to Rule 12A-1.107, F.A.C. (Community Contribution Tax Credit – new title), are necessary to remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit, to remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization projects (Form DR-26RP), and to clarify the community contribution tax credit may be taken against the state sales and use tax.

SUMMARY: The subject area to be addressed includes the exemption for the sale of private investigations services by a small private investigative agency to a client, the exemption for the purchase of oral hygiene products, the exemption for diapers and incontinence products for human use, and the exemption for materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle, as provided in s. 24, Ch. 2023-157, L.O.F.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), incorporate the updates to Form

DR-46NT, Nontaxable Medical and General Grocery List, including the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products; updates to the sales and use tax return instructions which provide a 4.5% state sales tax rate from 5.5% to 4.5% on the lease or rental of commercial real property effective December 1, 2023; and removes forms previously used to administer tax credits under the Enterprise Zone Program, the application for a refund of sales tax paid on equipment used to generate electricity in nursing homes or assisted living facilities, and the application for refund of sales and use tax on building materials used in Florida Neighborhood Revitalization Projects.

The purpose of the proposed amendments to Rule 12A-1.107, F.A.C., is to remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit, repealed by s. 290.016, F.S., and to remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization projects (Form DR-26RP). The proposed amendments also clarify the tax credit for a community contribution to a revitalization project undertaken by an eligible sponsor may be claimed against state sales and use tax, to reflect the provisions of s. 10, Ch. 2023-173, L.O.F., amending s. 20.60, F.S., which renames the Department of Economic Opportunity the Department of Commerce, and to change the rule title to “Community Contribution Tax Credit” to reflect the updated rule.

#### FEDERAL COMPARISON STATEMENT

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

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

#### RULES 12A-1.0092, 12A-1.020, 12A-1.087 AND 12A-1.097, F.A.C.

July 18, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol. 49, No. 127, pp. 2355-2356), to advise the public of the proposed changes to Rules 12A-1.0092, 12A-1.020, 12A-1.087, and 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023, at 2:00 p.m. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

RULES 12A-1.001, 12A1.0371, 12A-1.044, 12A-1.047,

12A-1.056, 12A-1.066, 12A-1.097 AND 12A-1.107, F.A.C.

July 27, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No. 134, pp. 2497-2498), to advise the public of the proposed changes to Rules 12A-1.001, 12A-1.0371, 12A-1.044, 12A-1.047, 12A-1.056, 12A-1.066, 12A-1.097, and 12A-1.107, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. One request was received, and a workshop was held on July 27, 2023. No comments regarding the substance of the rules were received. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rules for Rules 12A-1.001, 12A-1.0371, 12A-1.044, 12A-1.047, 12A-1.056, 12A-1.066, 12A-1.097, and 12A-1.107, 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 remain 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 September 12, 2023 (Vol. 49, No. 177).

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NOS.:	RULE TITLES:
12A-1.001	Specific Exemptions
12A-1.0092	Detective, Burglar Protection, and Other Protection Services
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.044	Vending Machines
12A-1.047	Florists
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.066	Auctioneers, Agents, Brokers and Factors
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
12A-1.107	Enterprise Zone and Florida Neighborhood Revitalization Programs

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), is to remove the unnecessary provision that the exemption in s. 212.08(7)(x), F.S., for certain sporting equipment brought into Florida is a use tax exemption.

The purpose of the proposed amendments to Rule 12A-1.0092, F.A.C. (Detective, Burglar Protection, and Other Protection Services), is to incorporate the sales tax exemption in s. 212.08(7)(uuu), F.S., created by s. 24, Ch. 2023-157, L.O.F., for the sale of private investigations services by a small private investigative agency to a client.

The purpose of the proposed amendments to Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), is to incorporate the sales tax exemption in s. 212.08(7)(sss), F.S., for oral hygiene products created by s. 24, Ch. 2023-157, L.O.F.

The purpose of the proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is to remove reference to a provision in Rule 12A-1.003, F.A.C., which has been repealed.

The purpose of the proposed amendments to Rule 12A-1.044, F.A.C. (Vending Machines), is to remove a provision that conflicts with s. 212.02(10)(j), F.S., which provides concession fees or fees for a license to do business paid to an airport are not payments for leasing, letting, renting, or granting a license for the use of real property.

The purpose of the proposed amendments to Rule 12A-1.047, F.A.C. (Florists), is to remove reference to the florists' telegraphic delivery (FTD) association which no longer uses

telegraphic technology to transmit floral orders from one florist to another.

The purpose of the proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), is to provide that an application is available to obtain a county control reporting number to report sales for multiple business locations within a single county, and to remove provisions regarding the water treatment plant upgrade fee which is now obsolete.

The purpose of the proposed amendments to Rule 12A-1.066, F.A.C., is to clarify the example of expenses included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The purpose of the proposed amendments to 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), is to provide a suggested exemption certificate to be used to document tax exempt sales of materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands, as provided in s. 212.08(5)(a), F.S., on created by s. 24 of Ch. 2023-157, L.O.F., and to provide examples of such materials.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to incorporate updates to Form DR-46NT, Nontaxable Medical and General Grocery List, to include the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products provided in s. 212.08(7)(rrr) and (sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.; to incorporate updates to the sales and use tax return instructions to reduce the state sales tax rate from 5.5% to 4.5% on the lease or rental of commercial real property, effective December 1, 2023, as provided in s. 22, Ch. 2023-157, L.O.F.; to repeal obsolete forms previously used to administer tax credits under the Enterprise Zone Program which has been repealed, and the obsolete application for a refund of sales tax paid during period July 1, 2017, through December 31, 2018, on equipment used to generate electricity in nursing homes or assisted living facilities; and to remove the application for refund of sales and use tax on building materials used in Florida neighborhood revitalization projects, which is being incorporated in Rule 12-26.008, F.A.C.

The purpose of the proposed amendments to Rule 12A-1.107, F.A.C., is to remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit, to remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood

Revitalization projects (Form DR-26RP), and to clarify the community contribution tax credit may be taken against the state sales and use tax.

**SUMMARY:** The proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), remove the unnecessary provision that the exemption for sporting equipment brought into Florida for use not longer than four months by an athlete or athletic team in a single or series of sporting events is a use tax exemption.

The proposed amendments to Rule 12A-1.0092, F.A.C. (Detective, Burglar Protection, and Other Protection Services), incorporate the sales tax exemption for the sale of private investigations services by a small private investigative agency to a client, pursuant to s. 212.08(7)(uuu), F.S., as created by s. 24, Ch. 2023-157, L.O.F. The proposed amendments provide that a small private investigative agency means a private investigator who is licensed with the Department of Agriculture and Consumer Services and who employs three or fewer full-time or part-time employees, including leased employees, who, during the previous calendar year, performed private investigation services otherwise taxable in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

The proposed amendments to Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), incorporate the sales tax exemption for oral hygiene products, pursuant to s. 212.08(7)(sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.

The proposed amendments to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), remove reference to provisions regarding a single sale previously provided in Rule 12A-1.003, F.A.C., now repealed.

The proposed amendments to Rule 12A-1.044, F.A.C. (Vending Machines), remove an example regarding proceeds received from a vending machine placed at an airport that conflicts with s. 212.02(10)(j), F.S., which provides that such proceeds are not payments for leasing, letting, renting, or granting a license for the use of real property.

The proposed amendments to 12A-1.047, F.A.C. (Florists) removes reference to orders transmitted through a florists' delivery association by telegraphic delivery, a transmission method no longer used.

The proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), provide an Application for Sales and Use Tax County Control Reporting Number (Form DR-1CCN), for qualifying dealers to apply to report sales for multiple business locations within a single county, and remove obsolete provisions regarding the application of penalties and interest to the water treatment plant upgrade fee.

The proposed amendment to 12A-1.066, F.A.C. (Auctioneers, Agents, Brokers and Factors), clarify the example of expenses, such as storage, rental, commission, or repairs, included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The proposed amendment to 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), incorporates the sales tax exemption in s. 212.08(5)(a), F.S., created by s. 24, Ch. 202-157, L.O.F., for materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S., in the suggested exemption certificate required to be obtained by selling dealers when making tax exempt sales of such materials. The proposed amendments provide examples of materials that are tax exempt when the material is incorporated into and becomes a component part of such constructed or repaired fencing.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), incorporate the updates to Form DR-46NT, Nontaxable Medical and General Grocery List, which includes the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products; incorporates updates to the sales and use tax return instructions which provide a 4.5% state sales tax rate on the lease or rental of commercial real property; and removes forms previously used to administer tax credits under the Enterprise Zone Program, the application for a refund of sales tax paid on equipment used to generate electricity in nursing homes or assisted living facilities, and the application for refund of sales and use tax on building materials used in Florida neighborhood revitalization projects.

The proposed amendments to Rule 12A-1.107, F.A.C., remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit; remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization projects (Form DR-26RP); clarify the community contribution tax credit may be taken against the state sales and use tax; reflect the renaming of the Department of Economic Opportunity the Florida Department of Commerce, and update the rule title to "Community Contribution Tax Credit" to reflect the updated rule.

**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), 212.05(1)(j), 212.0515, 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(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, 212.02(14), (16), (19), 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0506(4), (11), 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), (3), (4), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.255(2), (3), 213.37, 213.755, 215.26, 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.

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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

#### **12A-1.001 Specific Exemptions.**

(1) through (5) No change.

(6)(a) ~~SPORTING EQUIPMENT.~~ Sporting equipment brought into Florida, for a period of not more than 4 months in any calendar year, used by an athletic team or an individual athlete in a sporting event or series of sporting events is exempt from the use tax if such equipment is removed from the state within 7 days after the completion of the sporting event or a series of sporting events.

1. through 2. Renumbered (a) through (b) No change.

~~(b) The exemption authorized, pursuant to Section 212.08(7)(x), F.S., as created by Chapter 87-548, L.O.F., is a use tax exemption, not a sales tax exemption.~~

Rulemaking Authority 212.08(7)(h)2., (cc)3., 212.18(2), 213.06(1), FS. Law Implemented 212.05, 212.08(7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37, 215.26 FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20,\_\_\_\_\_.

#### **12A-1.0092 Detective, Burglar Protection, and Other Protection Services.**

(1)(a) Persons who provide any of the services enumerated in NAICS National Numbers 561611, 561612, 561613 and 561621 of the North American Industry Classification System, published 2007, except as provided in paragraph (b), are dealers in a taxable service and are required to charge sales tax on the total taxable sales price of the service.

(b) The sale of private investigation services by a small private investigative agency to a client is exempt. The exemption does not apply during the first calendar year a small private investigative agency makes sales of private investigative services.



1. “Private investigation services” has the same meaning as “private investigation,” as defined in s. 493.6101(17), F.S.

2. “Small private investigative agency” means a private investigator licensed with the Department of Agriculture and Consumer Services under s. 493.6201, F.S., which:

a. Employs three or fewer full-time or part-time employees, including those performing services pursuant to an employee leasing arrangement as defined in s. 468.520(4), F.S., in total; and

b. During the previous calendar year, performed private investigation services otherwise taxable in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

(2) through (6) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(b), (i), 212.06(1)(a), (2)(k), 212.085 FS., s. 24, Ch. 2023-157 LOF. History—New 5-13-93, Amended 10-17-94, 3-20-96, 7-29-98, 1-12-11, \_\_\_\_\_.

#### **12A-1.020 Licensed Practitioners; Drugs, Medical Products and Supplies.**

(1) through (4) No change.

(5) Common household remedies; cosmetics; toilet articles; hygiene products.

(a)1. Common household remedies recommended and generally sold for internal or external use in the cure, mitigation, treatment, or prevention of illness or disease in human beings, according to a list prescribed and approved by the Department of Business and Professional Regulation and certified to the Department of Revenue, are exempt. This list is contained in Form DR-46NT, Nontaxable Medical and General Grocery List (incorporated by reference in Rule 12A-1.097, F.A.C.).

2. Common household items that are not intended to cure, mitigate, treat, or prevent illness or disease in human beings are subject to tax. For example, disinfectants used for the sterilization of glass, containers, utensils, or equipment are subject to tax; products used for the purification of air or for deodorants are subject to tax; chlorine used for the treatment of water in swimming pools is subject to tax.

(b) The exemption provided for common household remedies does not include cosmetics or toilet articles, even when the cosmetic or toilet article contains medicinal ingredients. Cosmetics and toilet articles, including those that contain medicinal ingredients, are subject to tax, except when dispensed pursuant to a prescription written by a licensed practitioner.

1. For purposes of this rule, “cosmetics” means any article intended to be rubbed, poured, sprinkled, sprayed on, introduced into, or otherwise applied to the human body for cleansing, beautifying, promoting attractiveness, or altering the appearance. The term includes articles intended for use as a

compound of any such articles, such as cold creams, suntan products, makeup, and body lotions.

2. For purposes of this rule, “toilet articles” means any article advertised or held out for sale for grooming purposes and those articles which are customarily used for grooming purposes, regardless of the name by which they may be known, such as soaps, ~~toothpastes~~, hair sprays, shaving products, colognes, perfumes, shampoos, and deodorants, ~~and mouthwashes.~~

(c) Personal hygiene products, excluding the oral hygiene products listed in (d) and hygiene products except when dispensed pursuant to a prescription written by a licensed practitioner, are subject to tax.

(d) The following products are exempt from sales tax and do not require a prescription written by a licensed practitioner: electric and manual toothbrushes, toothpaste, dental floss, dental picks, oral irrigators, and mouthwash.

~~(e)(d)~~ Contraceptive products, except when dispensed pursuant to a prescription written by a licensed practitioner, are subject to tax.

~~(f)(e)~~ Taxpayers who have a question regarding the taxable status of a product may submit a written description of the product, including the product name, ingredients, and recommended uses, to the Department. This request should be addressed to the Florida Department of Revenue, Technical Assistance and Dispute Resolution, Post Office Box 7443, Tallahassee, Florida 32314-7443.

(6) through (10) No change.

Rulemaking Authority 212.08(2)(a), 212.18(2), 213.06(1) FS. Law Implemented 212.08(2), (5)(u), 212.085, 212.12(6)(a), 213.37, 465.187 FS., s. 24, Ch. 2023-157 LOF. History—New 10-7-68, Amended 1-17-71, 6-16-72, 5-27-75, 5-10-77, 6-26-78, 2-26-79, 6-3-80, 12-31-81, 8-28-84, Formerly 12A-1.20, Amended 12-8-87, 7-12-10, 6-14-22, \_\_\_\_\_.

#### **12A-1.0371 Sales of Coins, Currency, or Bullion.**

(1) through (2) No change.

(3)(a) through (b) No change.

~~(e) For purposes of this rule, a “single transaction” has the same meaning as the term “single sale,” described in Rule 12A-1.003, F.A.C.~~

(4) through (6) No change.

Rulemaking Authority 212.05(1)(j), 212.08(7)(ww), 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1)(j), 212.08(7)(ww) FS. History—New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13, \_\_\_\_\_.

#### **12A-1.044 Vending Machines.**

(1) through (5) No change.

(6) The following examples are intended to provide further clarification of the provisions of this section:

~~(a) Example: A vending machine owner enters into a license agreement with City Airport, which grants the machine owner the right to place vending machines in Concourse A. The vending machines consist of soft drink, snack food, and candy machines. City Airport has the right to designate the areas within the concourse where the machines will be located; the machine owner is the operator and the machine owner and owner's employees are to stock the machines and provide repairs as needed. The machine owner (operator) is required to remit the tax on the total proceeds from the machines. In addition, as consideration under the agreement, City Airport will receive 15 percent of all proceeds from the machines. By the terms of the agreement, this arrangement is a license to use real property, and City Airport, as the licensor, must collect tax from the machine owner.~~

(b) through (d) renumbered to (a) through (c) No change.

(7) No change.

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21, \_\_\_\_.

#### 12A-1.047 Florists.

(1) No change.

(2) Where florists conduct transactions through a florists' ~~telegraphic~~ delivery association, the following rules will apply in the computation of the tax, which will be on the entire amount paid by the customer without any deductions whatsoever:

(a) On all orders taken by a Florida florist and transmitted ~~telegraphed~~ to a second florist in Florida for delivery in the state, the sending florist is held liable for the tax.

(b) In cases where a Florida florist receives an order pursuant to which he gives ~~telegraphic~~ instructions to a second florist located outside Florida for delivery of flowers to a point outside Florida, tax will likewise be owing with respect to the total receipts of the sending florist from the customer who places the order.

(c) In cases where Florida florists receive ~~telegraphic~~ instructions from other florists located either within or outside of Florida for delivery of flowers, the receiving florist will not be held liable for tax with respect to any receipts which he may realize from the transaction. In this instance, if the order originated in Florida, the tax will be due from and payable by the Florida florist who first received the order and gave ~~telegraphic~~ instructions to the second florist.

(3) All retail sales of cut flowers and potted plants by florists are taxable.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(l), 212.06(1) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.47, \_\_\_\_.

#### 12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations.

(1) Due dates for payments and tax returns.

(a) through (d) No change.

(e) Any dealer who operates two or more places of business in a single county for which returns are required to be filed with the Department may file a single return using a county control reporting number for all places of business located within a single county in lieu of separate returns for each place of business. The dealer may also use this method to file returns in more than one county. A dealer who wishes to report the amounts collected within each county in a single return may obtain a county control reporting number for each county in which returns are required to be filed ~~by submitting a written request to the Florida Department of Revenue, Return Reconciliation, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. An Application for Sales and Use Tax County Control Reporting Number (Form DR-1CCN, incorporated by reference in Rule 12A-1.097, F.A.C.) is provided for qualifying dealers who wish to file using a county control reporting number. The written request must contain:~~

~~1. The name of the business;~~

~~2. The business mailing address;~~

~~3. Each county in which the dealer will be reporting using a county control reporting number; and,~~

~~4. A list, by county, of each dealer's certificate of registration number.~~

(f) through (i) No change.

(2) through (3) No change.

(4) Penalties and interest.

(a) The penalties and interest provided in this subsection apply to the following sales and use taxes, discretionary sales surtax, surcharges, or fees imposed by or administered under Chapter 212, F.S.:

1. through 3. No change.

4. Miami-Dade County Lake Belt mitigation fee ~~or water treatment plant upgrade fee;~~

5. through 12. No change.

(b) through (g) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, 681.117 FS. History—New 10-7-68, Amended 6-16-72, 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, 6-14-22, \_\_\_\_.

**12A-1.066 Auctioneers, Agents, Brokers and Factors.**

(1) through (5) No change.

(6) Sales of tangible personal property consigned, delivered, or entrusted to a person registered or required to be registered as a dealer under Chapter 212, F.S., for the purpose of sale are taxable on the total retail sale price without deduction for any expense, such as storage, rental, commission, or repairs, etc.

(7) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14), (16), 212.05(1), 212.06(1)(a), (2)(b), (c), (g), (h), (3), (5)(b) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.66, Amended 1-2-89, 8-1-02,\_\_\_\_\_.

**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 (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 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 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.

( ) Materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle, including gates and energized fencing systems, used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S. Materials used to construct or repair permanent or temporary cattle fencing means those materials that are incorporated into and become a component part of the

constructed or repaired fencing, such as: fencing; lumber or steel for posts or rails; fence wire, panels, and gates; energizers and chargers; electric fence wire braid, tape, and rope; electric fence end strainers, earth stakes, and signs; ground rods; electric fence connector clamps, connection bolts, wire bolts, wire joiners; insulators; nails, screws, staples, 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):

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

(11) through (12) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(e), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(jjj), 212.085 FS., s. 24, Ch. 2023-157, LOF. 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, 10-26-22.

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

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2) through (3)	No change.	
(4)(a)	No change.	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14229">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14229</a> )	XX/XX07/21
(c)	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-XXXXXX14822">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14822</a> )	XX/XX01/23
(c) through (d)	No change.	
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14823">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14823</a> )	XX/XX01/23
(f) DR-15JEZ	Application for the Exemption of Electrical Energy Used in an Enterprise Zone (R. 08/09)	06/10
(f)(g)	No change.	
(h) DR-15ZC	Application for Florida Enterprise Zone Jobs Credit for Sales Tax (R. 10/09)	06/10
(i) DR-15ZCN	Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit (R. 06/08)	09/09
(j) EZ-E	Florida Enterprise Zone Program—Business Equipment Sales Tax Refund Application for Eligibility (R. 07/01)	08/02
(k) EZ-M	Florida Enterprise Zone Program—Building Materials Sales Tax Refund Application for Eligibility (R. 07/05)	04/06
(6) through (8)	No change.	
(9) DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax (R. 01/17) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-07748">http://www.flrules.org/Gateway/reference.asp?No=Ref-07748</a> )	01/17
(9)(10)	No change.	

(10)(11)	Nontaxable Medical Items and General Grocery List ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14232">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14232</a> )	XX/XX01/22
(12) through (22)	Renumbered (11) through (21) No change.	
(23) DR-26SIG-EN	Application for Refund—Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-10174">http://www.flrules.org/Gateway/reference.asp?No=Ref-10174</a> )	01/19
(22)(24)	No change.	

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., s. 22, Ch. 2023-157, L.O.F. 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, 1-1-23, \_\_\_\_\_.

**12A-1.107 Community Contribution Tax Credit Enterprise Zone and Florida Neighborhood Revitalization Programs.**

(1) Enterprise zone jobs credit.

(a) How to Claim the Credit. For employees hired on or after January 1, 2006, an application that includes the information required by Sections 212.096(3)(a) (f), F.S., effective January 1, 2006, must be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located to claim the enterprise zone jobs credit. The Department of Revenue prescribes Form DR-15ZC, Application for Florida Enterprise Zone Jobs Credit for Sales Tax Effective January 1, 2006 (incorporated by reference in Rule 12A-1.097, F.A.C.), for this purpose.

(b) Forms Required. Taxpayers claiming the enterprise zone jobs credit against sales and use tax for employees hired on or after January 1, 2006, must use Form DR-15ZC to apply for, calculate, and claim the credit with the Department of Revenue. Form DR-15ZC must be certified by the Enterprise

Zone Development Agency, attached to a sales and use tax return, and delivered directly to the Department, or postmarked, within six months after the new employee is hired. Employers have seven months from the date a qualified leased employee is hired to file the certified DR-15ZC with the Department.

(2) Building materials used in the rehabilitation of real property located in an enterprise zone.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(g)1., F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the building materials are used, to claim a refund of tax paid on building materials used in the rehabilitation of real property located in an enterprise zone. Form EZ-M, Florida Enterprise Zone Program Building Materials Sales Tax Refund Application for Eligibility (incorporated by reference in rule 12A-1.097, F.A.C.), is prescribed by the Department for this purpose. For the applicant to be eligible to receive a refund, the Enterprise Zone Coordinator for the enterprise zone where the building materials are used must certify, using Form EZ-M, that the applicant meets the criteria provided in Section 212.08(5)(g), F.S. The Enterprise Zone Coordinator will certify Form EZ-M, including the required attachments, and return the form and attachments to the applicant. The applicant is responsible for attaching the certified Form EZ-M and the required attachments to Form DR-26S and forwarding the package to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.) and Form EZ-M with the Department of Revenue. Form DR-26S must be attached to Form EZ-M and its attachments, and the package must be delivered directly to the Department. For rehabilitation projects completed prior to July 1, 2005, the application package must be delivered to the Department, or postmarked, within 6 months after the rehabilitation of the property is deemed substantially completed by the local building inspector or within 90 days after the rehabilitated property is first subject to assessment. For rehabilitation projects completed on or after July 1, 2005, the application package must be delivered to the Department, or postmarked, within 6 months after the rehabilitation of the property is deemed substantially completed by the local building inspector or by September 1 of the year the rehabilitated property is first subject to assessment. The completed Form DR-26S, the certified Form EZ-M, and the required attachment should be mailed to:

Florida Department of Revenue  
Refund Subprocess  
P.O. Box 6490  
Tallahassee, Florida 32314-6490.

(3) Business equipment used in an enterprise zone.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(h)2., F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the business is located to obtain a refund of tax paid on business property used in an enterprise zone. Form EZ-E, Florida Enterprise Zone Program Business Equipment Sales Tax Refund Application for Eligibility (incorporated by reference in Rule 12A-1.097, F.A.C.), is prescribed by the Department for this purpose. For an applicant to be eligible to receive a refund, the Enterprise Zone Coordinator for the enterprise zone where the business property is used must certify, using Form EZ-E, that the applicant meets the criteria set forth in Section 212.08(5)(h), F.S. The Enterprise Zone Coordinator will certify Form EZ-E, including the required attachments, and return the form and attachments to the applicant. The applicant is responsible for attaching the certified Form EZ-E, and the required attachments, to Form DR-26S and forwarding the package to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S) and Form EZ-E with the Department of Revenue. The applicant is responsible for submitting an Application for Refund Sales and Use Tax (Form DR-26S), the completed and certified Form EZ-E, and the required attachments to the Department of Revenue. Form DR-26S must be attached to Form EZ-E and attachments and delivered directly to the Department, or postmarked, within 6 months after the tax is due on the business property that was purchased. The completed Form DR-26S, the certified Form EZ-E, and the required supporting documentation should be mailed to:

Florida Department of Revenue  
Refund Subprocess  
P.O. Box 6490  
Tallahassee, Florida 32314-6490

(4) Community contribution tax credit for donations.

(1)(a) Who May Claim the Community Contribution Tax Credit.

(a) Any taxpayer who that has received prior approval from the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development for a community contribution to any revitalization project undertaken by an eligible sponsor will be allowed a credit of 50 percent of the value of the contribution. The total annual credit for each taxpayer under this subsection, applied against state sales and use tax the due under Chapter 212, F.S., for a taxable year, is limited to \$200,000. Taxpayers who elect to claim the credit against state sales and use tax are ineligible to claim the credit against corporate income tax or insurance premium tax.

(b) Valuation of the Credit.

1. The valuation of the contribution determined by the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development will be used in the computation of the credit.

2. A contribution of more than \$400,000 may be made in a tax year. However, the credit received for any contribution may not exceed the \$200,000 annual credit limitation.

(c) When to Claim the Credit. The credit must be claimed as a refund of sales and use tax reported on returns and remitted to the Department within the 12 months preceding the date of the application for refund. If a taxpayer is unable to fully utilize the amount of credit granted in a year due to insufficient tax payments during the 12-month period preceding the granting of the credit, the unused amount may be carried forward for a period not to exceed 3 years and may be included in an application for refund filed during those years.

(d) Forms Required. Taxpayers claiming the credit must file an Application for Refund-Sales and Use Tax (Form DR-26S) with a copy of the donation approval letter issued to the taxpayer by the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development authorizing the taxpayer to claim the credit. The applicant is responsible for submitting to the Department of Revenue an Application for Refund-Sales and Use Tax (Form DR-26S) and a copy of the donation approval authorization letter issued by from the Florida Department of Commerce Division to the Department of Revenue. Only one application may be submitted in any a 12-month period. The completed Form DR-26S and a copy of the authorization letter should be mailed to:

Department of Revenue  
Refund Subprocess  
P.O. Box 6490  
Tallahassee, Florida 32314-6490

(5) Electrical energy used in an enterprise zone.

(a) How to Claim the Exemption. An application that includes the information stated in Section 212.08(15)(b), F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the business is located to claim an exemption from sales tax imposed on electrical energy. The Department of Revenue prescribes Form DR 15JEZ, Application for the Exemption of Electrical Energy Used in an Enterprise Zone Effective July 1, 1995 (incorporated by reference in Rule 12A 1.097, F.A.C.), for this purpose. For an applicant to be eligible to receive an exemption from tax on electrical energy purchased in an enterprise zone, the Enterprise Zone Coordinator for the enterprise zone where the business is located must certify that the applicant meets the criteria set forth in section 212.08(15)(b), F.S. The Enterprise Zone Coordinator for the enterprise zone where the property is located will sign Form DR 15JEZ and return it to the applicant. The applicant is

responsible for forwarding the certified Form DR 15JEZ to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the exemption must file Form DR 15JEZ with the Department of Revenue. Form DR 15JEZ, must be certified by the Enterprise Zone Coordinator of the enterprise zone where the business is located. Form DR 15JEZ must be delivered directly to the Department, or postmarked, within 6 months after qualifying for the exemption. Form DR 15JEZ should be mailed to:  
Florida Department of Revenue  
Sales Tax Registration  
5050 W. Tennessee Street  
Tallahassee, Florida 32399-0100

(6) Building materials and labor for construction of single-family homes in an enterprise zone, empowerment zone, or front porch Florida community.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(n)2., F.S., must be filed with the Department of Revenue to obtain a refund of tax paid on building materials and labor used in construction of single family homes. The Department of Revenue prescribes Form Dr 26RP, Florida Neighborhood Revitalization Program (incorporated by reference in Rule 12A 1.097, F.A.C.), for this purpose. When the building materials and labor are used for construction of single family homes located within an enterprise zone or empowerment zone, or Front Porch Florida Community, the Enterprise Zone Coordinator or the Chair of the Front Porch Community where the single family home is located must sign Form DR 26RP. The Enterprise Zone Coordinator or the Chair of the Front Porch Community will sign the application and return it to the applicant. The applicant is responsible for forwarding the completed Form Dr 26RP, and the required documentation, to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S) with the Department of Revenue. Form DR 26RP, signed by the Enterprise Zone Coordinator or the Chair of the Front Porch Community, and all the documentation listed on Form DR 26RP, must be attached and forwarded to the Department. Form DR 26S, Form Dr 26RP, and the required documentation must be delivered directly to the Department, or postmarked, within 6 months after the date the single family home is deemed to be substantially completed by the local building inspector. Form DR 26S, Form DR 26RP, and the required documentation should be mailed to:

Florida Department of Revenue  
Refund Subprocess  
P.O. Box 6490  
Tallahassee, Florida 32314-6490

(7) Building materials used in redevelopment projects.

(a) ~~How to Claim the Refund.~~ An application that includes the information required by Section 212.08(5)(o)2., F.S., must be filed with the Department of Revenue to obtain a refund of tax paid on building materials used in redevelopment projects. The Department prescribes Form DR-26RP, Florida Neighborhood Revitalization Program, for this purpose. The contact person of the enterprise zone, empowerment zone, Front Porch Florida Community, Urban High Crime Area, Brownfield Area, or Urban Infill and Redevelopment Area where the building materials are used must sign Form DR-26RP. The contact person will sign the completed Form DR-26RP and return it to the applicant. The applicant is responsible for forwarding the completed Form DR-26RP and the required documentation to the Department of Revenue.

(b) ~~Forms Required.~~ Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S) with the Department of Revenue. Form DR-26RP, signed by the contact person, and all the documentation listed on Form DR-26RP, must be submitted to the Department. Form DR-26S, Form DR-26RP, and required documentation must be delivered directly to the Department, or postmarked, within 6 months after the date the housing project or mixed-use project is deemed to be substantially completed by the local building inspector. Form DR-26S, Form DR-26RP, and the required documentation should be mailed to:

Florida Department of Revenue  
Refund Subprocess  
P.O. Box 6490  
Tallahassee, Florida 32314-6490

(8) ~~Obtaining forms.~~

(a) The forms referenced in this rule are available, without cost, by one or more of the following methods: 1) downloading the form 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).

(b) These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.

(9) Questions relating to enterprise zones created on July 1, 1995, should be directed to:

Department of Economic Opportunity  
Division of Strategic Business Development  
The Capitol  
Tallahassee, Florida 32399-0001

Rulemaking Authority 212.08(5)(g)6., (h)6., (n)4., (o)4., (15)(e), 212.11(5)(b), 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(p)(g), (h), (n), (o), (q), (15), 212.096, 212.11(5), 212.15(2), 212.17(6), 212.18(2) FS. History—New 1-3-96, Amended 6-19-01, 8-1-02, 5-4-03, 5-1-06, 1-25-12, \_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 30, 2023, and July 12, 2023

[REDACTED]





## Instructions for Consolidated Sales and Use Tax

R. XX/XX  
Effective XX/XX  
No TC line

DR-7N

R. 07/21

TO 08/22

Rule 12A-1.097, F.A.C.

Effective 07/21

Page 1 of 7

### ~~Rounding to Replace Bracket System in Calculating Sales and Use Taxes~~

~~Effective July 1, 2021, the "Bracket System" for calculating sales tax and discretionary sales surtax is replaced by a rounding algorithm in Florida. For more information, see Tax Information Publication (TIP) 21A01-02.~~

### 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, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

~~Submit a new registration~~

See page 7 for new text

- ~~• move a business location~~
- ~~• add another location,~~
- ~~• purchase or acquire an existing business, or~~
- ~~• change the form of ownership of your business~~

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

**Electronic Filing and Payment:** Consolidated sales and use tax returns and tax payments must be filed and paid electronically. You can file and pay sales and use tax by using the Department's website or you may purchase software from a software vendor.

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

**Due Dates for Electronic Payments:** To avoid p **5 p.m. ET** interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 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).

**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 Returns:** If you discover that your original return was incorrect, call Taxpayer Services at 850-488-6800 Monday through Friday, excluding holidays, for assistance amending your returns.

**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.

### 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. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. 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.

at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section.

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, Android devices, and Windows phones.

### 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/form](http://floridarevenue.com/form) under the Discretionary Sales Surtax section.

and Tourist Development Tax Rates 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.

## Instructions for Consolidated Sales and Use Tax Return continued

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

The electronic consolidated sales and use tax return contains one *Consolidated Summary Sales and Use Tax Return* (Form DR-15CON) and a *Consolidated Sales and Use Tax Return* (Form DR-7) for each business location reported under the consolidated sales tax filing number. First, complete the return (Form DR-7) for each business location. When you have completed all the business location returns, the amounts reported will be automatically totaled and transferred to the appropriate lines and columns on the consolidated summary (Form DR-15CON).

If your consolidated sales and use tax return is missing a *Consolidated Sales and Use Tax Return* (Form DR-7) for one or more of your business locations, call Taxpayer Services for assistance at 850-488-6800, Monday through Friday, excluding holidays. The additional locations must be registered with the Department and must have the same federal employer identification number as your consolidated sales tax filing number.

### 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 is 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 the *Sales and Use Tax on Motor Vehicles* brochure (Form GT-800030) to report tax on sales of motor vehicles to out-of-state residents.

**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* / (Form DR-14).

**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.

$$\text{Total machine receipts} \div \text{Tax Rate Divisor} = \text{Gross Sales.}$$

$$\text{Total machine receipts} - \text{Gross Sales} = \text{Tax due, including discretionary sales surtax.}$$

$$\text{Gross Sales} \times \text{Surtax Rate} = \text{Discretionary Sales Surtax due.}$$

- 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

## Line-by-Line Instructions continued

**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 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.

4.5%

### 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 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

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.** (Local Option Transient Rental Rates [Tourist Development Tax Rates]) is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section, and if you are required to determine whether your county taxes transient rentals, determine whether your county taxes transient rentals.

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 and administered 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



# Line-by-Line Instructions continued

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)

$\$93.58 \times .005 = \$4.7$  [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) on a location return is more than the total amount of tax due (Line 5) reported on that location return. If the amount of your lawful deductions is more than the total amount of tax due on a location return, 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 result 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 from the Department.

**You will not receive a credit** if the amount of credit (Line 8) reported on a location return is greater than the net amount of tax due (Line 7) reported on that location return. If the amount of credit for that return is more than the amount of tax due, reduce the amount of credit 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-15CON, 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.

## Line-by-Line Instructions continued

### 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 on Form DR-15CON cannot be negative.**

### Line 11. Less Collection Allowance

When you electronically file your consolidated sales and use tax return and pay timely, 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 on each location return (Form DR-7)**. You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

**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 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **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 published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website 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 *Discretionary Sales Surtax Information* (Form DR-15DSS), available on the Department's website. **at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Discretionary Sales Surtax and Tourist Development Tax Rates section.**

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will **not** show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales

## 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

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 all your location returns. 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

On your DR-7 returns and your DR-15CON return, 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, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

#### Line 15(b). Other Taxable Amounts NOT Subject to Surtax in the Credit Memo

On each of your location returns, enter the amount of taxable sales and purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in 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 1.5% discretionary sales surtax rate sells \$3,000 of 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

On each of your location returns, 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)

On each of your location returns, 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

On each of your location returns, 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

On each of your location returns, enter the amount of taxable sales from amusement machines.

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

On each of your location returns, 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 of Form DR-15CON. Follow the instructions sent to you from the Department.

#### Line 21. Other Authorized Credits

On each of your location returns, enter only credits specifically authorized by the Department. Follow the instructions sent to you from the Department.

#### Signature(s)

**Sign and date your Consolidated Summary Sales and Use Tax Return (Form DR-15CON).**

For corporations, an authorized corporate officer must sign. If someone else prepared the returns, the preparer must also sign and date the return. Forms are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

#### Contact Us

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

~~If you have questions or need assistance,~~ call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

~~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 find a taxpayer service center near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters)~~ for filing due date reminders,

**Subscribe to Receive Email Alerts from the Department.**

Subscribe to receive an email when Tax Information Publications and proposed rules are posted to the Department's website. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe). period

, or

~~Educational Tax Webinars~~

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

**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-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15CON	Consolidated Summary 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.

Text for Page 1

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and you have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity, or
- change the ownership of your business.



# Instructions for DR-15 Sales and Use Tax Returns

R. XX/XX  
Effective XX/XX

DR-15N  
R. ~~04/23~~  
Rule 12A-1.097, F.A.C.  
Effective ~~04/8~~  
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. <del>Less Collection Allowance</del>	<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/form](http://floridarevenue.com/form), 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/form](http://floridarevenue.com/form), 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 'Amended replacement' in large, bold letters. At the bottom, it says 'FLORIDA DEPARTMENT OF REVENUE' and '5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120'. There is also a section for 'DUE: Late After:'.

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;~~

new text on page 9

~~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~~ at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section.

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/certificate](http://floridarevenue.com/taxes/certificate)
- 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/form](http://floridarevenue.com/form) under the Discretionary Sales Surtax ~~section~~ and Tourist Development Tax Rates 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  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% sale 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

XX/XX

DR-15N

R. 04/20

Page 4 of 8

**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* (Form DR-14).

**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 ÷ 1.045 = \$95.69 (gross sales)  
 \$100 - \$95.69 = \$4.31 (tax due, including surtax due)  
 \$95.69 x .005 = \$.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.

## (4.5%) ~~(5.5%)~~ Line C. Commercial Rentals 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%~~ 4.5%, 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

4.5%



## Line-by-Line Instructions continued

XX/XX

DR-15N

R. 04/22

Page 5 of 8

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 Onl

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/sf](http://floridarevenue.com/taxes/sf).

### 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.

(Local Option Transient Rental Tax Rates [Tourist Development Tax Rates]) is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section,

**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)

$\$93.58 \times .005 = \$4.7$  [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 following year through the November reporting

State of Florida's prior fiscal year

**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 Onl**

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

XX/XX

DR-15N

R. 04/23

Page 7 of 8

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/eService](http://floridarevenue.com/taxes/eService).

**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/rate](http://floridarevenue.com/taxes/rate).

### 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/forms](http://floridarevenue.com/forms) in the **Discretionary Sales Surtax and Tourist Development Tax Rates** section.

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/pointmatc](http://floridarevenue.com/taxes/pointmatc).

### 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/sf](http://floridarevenue.com/taxes/sf).

**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)**

**in the Credit Memo.**

**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/form](http://floridarevenue.com/form).

**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/servicecenter](http://floridarevenue.com/taxes/servicecenter).~~

**filing**

**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>

### **Text for Page 3 of 8**

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and you have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity, or
- change the ownership of your business.





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

R. XX/XX  
Effective XX/XX

DR-15EZ  
R. ~~01/23~~  
Rule 12A-1.097, F.A.C.  
Effective ~~01/2~~  
Page 1 of 7

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

**Businesses that:** State of Florida's prior fiscal year (July 1 through June 30) **and pay electronically and on time to receive a collection allowance.**

- ▶ 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

**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!

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

	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)						

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: \_\_\_\_\_

Location/Mailing Address Changes:

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

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

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

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

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

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

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

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

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/form](http://floridarevenue.com/form), 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 is 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.co](http://floridarevenue.co) to submit your amended return electronically and pay any additional tax due or report an overpayment.

Florida Sales and Use Tax Return  
Reporting Period: T  
Certificate Number: \_\_\_\_\_  
Surtax Rate: \_\_\_\_\_  
HOL/PM DATE: \_\_\_\_/\_\_\_\_/\_\_\_\_  
Location/Mailing Address Changes:  
New Location Address: \_\_\_\_\_  
Telephone Number: ( ) \_\_\_\_\_  
New Mailing Address: \_\_\_\_\_  
Amount Due From Line 9 On Reverse Side: \_\_\_\_\_  
**Amended replacement**  
FLORIDA DEPARTMENT OF REVENUE  
5050 W TENNESSEE ST  
TALLAHASSEE FL 32399-0120  
Due: \_\_\_\_\_  
Late After: \_\_\_\_\_

**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/form](http://floridarevenue.com/form), 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 late.

**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.~~

new text on bottom of Page

7

**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 [at floridarevenue.com/forms](http://floridarevenue.com/forms) in the Sales and Use Tax section.

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/certificat](http://floridarevenue.com/taxes/certificat)
- 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 and Tourist Development Tax Rates 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**

**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.

4.5%

**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 **4.5%** including, 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* (Form DR-14).

**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 FINA 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/eService](http://floridarevenue.com/taxes/eService).

**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/rate](http://floridarevenue.com/taxes/rate).

**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 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/rate](http://floridarevenue.com/taxes/rate).

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/pointmatic](http://floridarevenue.com/taxes/pointmatic).

**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 x 1% = \$10.00 discretionary sales surtax collected on each item. To complete Line B, the business enters the total discretionary sales surtax due (\$10 x 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/educatio](http://floridarevenue.com/taxes/educatio).

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

**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/servicecenter](http://floridarevenue.com/taxes/servicecenter).

**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.

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and you have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity, or
- change the ownership of your business.



# Nontaxable Medical Items and General Grocery List

DR-46NT  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 3

## Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

- Allergy test kits that use human blood to test for the most common allergens
- Anemia meters and test kits
- Antibodies to Hepatitis C test kits
- Bilirubin test kits (blood or urine)
- Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury
- Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refill
- Blood pressure monitors, kits, and parts
- Breast self-exam kits
- Fecal occult blood tests (colorectal tests)
- Hemoglobin test kits
- Human Immunodeficiency virus (HIV) test kits and systems
- Influenza AB test kits
- Middle ear monitors
- Prostate Specific Antigen (PSA) test kits
- Prothrombin (clotting factor) test kits
- Thermometers, for human use
- Thyroid Stimulating Hormone (TSH) test kits
- Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury
- Urinary tract infection test kits
- Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury are TAXABLE.

## Common Household Remedies

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

- Adhesive tape
- Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol
- Allergy relief products
- Ammonia inhalants/smelling salts
- Analgesics (pain relievers)
- Antacids
- Antifungal treatment drugs
- Antiseptics
- Asthma preparations
- Astringents, except cosmetic
- Band-aids
- Bandages and bandaging materials
- Boric acid ointments
- Bronchial inhalation solutions
- Bronchial inhalers
- Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
- Calamine lotion
- Camphor
- Castor oil
- Cod liver oil
- Cold capsules and remedies
- Cold sore and canker remedies
- Cough and cold items, such as cough drops and cough syrups
- Denture adhesive products
- Diarrhea aids and remedies
- Digestive aids
- Disinfectants, for use on humans
- Diuretics
- Earache products and ear wax removal products
- Enema preparations
- Epsom salts
- External analgesic patch, plaster, and poultice
- Eye bandage, patch, and occlusor
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)
- First aid kits

## Common Household Remedies - continued

- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
- Gargles, intended for medical use
- Gauze
- Glucose for treatment or diagnosis of diabetes
- Glycerin products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Hot or cold disposable packs for medical purposes
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Ipecac
- Itch and rash relievers, including feminine anti-itch creams
- Laxatives and cathartics
- Lice treatments (pediculicides), including shampoos, combs, and sprays
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers
- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Minoxidil for hair regrowth
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapies, including nicotine patches, gums, and lozenges
- Ointments, medicated
- Pain relievers, oral or topical
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Rectal preparations (hemorrhoid and rash)
- Sinus relievers
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Wart removers
- Witch hazel
- Worming treatments (anthelmintics), for human use



## Cosmetics and Toilet Articles

Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, hair spray, shaving products, cologne, perfume, shampoo, and deodorant. Cosmetics and toilet articles are **EXEMPT** only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

### Oral Hygiene Products

The following oral hygiene products are exempt from sales tax:

- Electric and manual toothbrushes
- Toothpaste
- Dental floss and dental pick
- Oral irrigators
- Mouthwash

## Prosthetic Appliances or Orthopedic Appliances

Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are **EXEMPT**.

In addition, the following prosthetic and orthopedic appliances are specifically **EXEMPT** under Florida law or have been certified by the Department of Health as **EXEMPT** without a prescription.

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe liners and pads
- Artificial eye
- Artificial limb
- Artificial noses and ear
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistors; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)

## Prosthetic Appliances or Orthopedic Appliances - continued

- Heart stimulators and external defibrillator
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts
- Suspensories
- Trusses
- Urine collectors and accessories
- Walkers, including walker chairs
- Walking bars
- Wheelchairs, including powered models, their parts, and repairs

### Other Exempt Medical Items

- Hypodermic needles and syringes
- Lithotripters

Marijuana and marijuana delivery devices when sold for medicinal use to a qualified patient by a medical marijuana treatment center, except that delivery devices intended for the medical use of marijuana by smoking need not be dispensed from a medical marijuana treatment center in order to qualify as marijuana delivery devices. A qualified patient is a resident of Florida that has been added to the medical marijuana use registry by a qualified physician and has presented a qualified patient identification card to the medical marijuana treatment center.

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are **EXEMPT**. Examples are dental bridges and crowns.

Medical products, supplies, or devices are **EXEMPT** when they are:

1. dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., "Rx only" or "CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device]"; and
2. intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:

- Artificial arteries, heart valves, and larynxes

## Other Exempt Medical Items - continued

- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

Unless listed as a specifically tax-exempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are **TAXABLE**, even though the equipment may be used in connection with medical treatment.

### Optical Goods

Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are **EXEMPT**. Standard or stock eyeglasses and other parts sold without a prescription are **TAXABLE**.

## Products to Absorb Menstrual Flow

Products used to absorb menstrual flow are **EXEMPT** from Tax. Some examples of items that would be **EXEMPT** are:

- Menstrual cups
- Panty liners
- Sanitary napkins
- Tampons

## Diapers and Incontinence Products for Human Use

- Diapers (all ages)
- Incontinence undergarments
- Incontinence pads
- Incontinence liners

### Items for Independent Living

- A bed transfer handle selling for \$60 or less.
- A bed rail selling for \$110 or less.
- A grab bar selling for \$100 or less.
- A shower seat selling for \$100 or less.

## General Groceries

The following general classifications of grocery products are **EXEMPT** from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller's premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are **TAXABLE**. Sandwiches sold ready for immediate consumption are **TAXABLE**.

### General Groceries - continued

Baked goods and baking mixes  
Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods  
Bread or flour product  
Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated  
Butter  
Canned foods  
Cereal and cereal products  
Cheese and cheese products  
Cocoa  
Coffee and coffee substitut  
Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard  
Cookies, including chocolate-coated or cream-fille  
Crackers  
Dairy products  
Dairy substitutes  
Dietary substitutes (including herbal supplements)  
Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)  
Eggs and egg products  
Fish, shellfish, and other fish produc  
Food coloring  
Food supplements  
Frozen foods  
Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)  
Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners  
Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salad  
Grain products and pastas, including macaroni and noodle products, rice and rice dishes  
Honey  
Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles,

### General Groceries - continued

frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)  
Jams, jellies, and preserves  
Margarine  
Marshmallows  
Meal replacement powders and drinks, including liquid food supplements  
Meat and meat products  
Meat substitutes  
Milk and milk products, including products intended to be mixed with milk  
Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drink or fruit or vegetable flavo , flavored, or flavorings ar TAXABLE.)  
Peanut butter  
Poultry and poultry products  
Salad dressings and dressing mixes  
Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificia  
Sandwich spreads  
Sauces and gravies  
Seafood and seafood products  
Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)  
Spreads, except those cooked or prepared on the seller's premises  
Sugar, sugar products, and substitutes  
Tea (including herbal tea), unless sold in liquid form  
Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices  
Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavo , flavored, or flavorings  
Vegetable oils, lard, olive oil, shortenings, and oleomargarine  
Vegetable salads, fresh (except those sold cooked with eating utensils)  
Vitamins and minerals

### Bakeries, Pastry Shops, or Similar Establishments

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

### Exempt Infant Supplies

Baby food  
Baby formulas, liquid or powder  
Baby teething lotion  
Baby teething powder  
Oral electrolyte solutions for infants and children

### Exempt Miscellaneous Items

Bibles, hymn books, and prayer books  
Flags, United States or official stat flag of Florid

### Seeds and Fertilizers

Fertilizers, including peat, topsoil, and manure<sup>1 and 2</sup>  
Seeds, including field, garden, and flower (no exemption certificat required)  
Fungicides<sup>1 and 2</sup>  
Herbicides<sup>1 and 2</sup>  
Insecticides<sup>1 and 2</sup>  
Pesticides<sup>1 and 2</sup>  
Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans<sup>2</sup>  
Weed killers<sup>1 and 2</sup>

<sup>1</sup> Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.

<sup>2</sup> The purchaser **must** furnish the seller a certificate stating that the item is used exclusively for exempt purposes.

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

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-16.008, F.A.C., Public Use Forms, incorporate by reference revisions to Form DR15SWN: Instructions for DR-15SW Solid Waste and Surcharge Returns, to clarify when a business is required to submit a new registration application and to remove duplicate information on due date reminders.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, updates to Form DR15SWN, Instructions for Solid Waste and Surcharge.

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, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 27, 2023 (Vol. 49, No. 134, pp. 2498-2499), to advise the public of the proposed changes to Rule 12A-16.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and

approved the publication of the Notice of Proposed Rule for 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 September 12, 2023 (Vol. 49, No. 177).

[REDACTED]

[REDACTED]

[REDACTED]

## DEPARTMENT OF REVENUE

### Sales and Use Tax

RULE NO.: RULE TITLE:

12A-16.008 Public Use Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to Form DR15SWN, Instructions for Solid Waste and Surcharge.

**SUMMARY:** The proposed amendments to Rule 12A-16.008, F.A.C., Public Use Forms, incorporate by reference revisions to Form DR15SWN: Instructions for DR-15SW Solid Waste and Surcharge Returns, to clarify when a business is required to submit a new registration application and to remove duplicate information on due date reminders.

### 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.

**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:** October 12, 2023, 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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:** Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

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

### 12A-16.008 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department of Revenue in its dealings with the public in administering the rental car surcharge, as provided in this rule chapter, and the solid waste fees, as provided in rule Chapter 12A-12, F.A.C. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date

r		
(2) No change.		
(3) DR- 15SW N	Instructions for DR-15SW Solid Waste and Surcharge Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX-44398">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX-44398</a> )	<u>XX/XX</u> 04 /23
(4) No change.		

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. 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, 1-1-23, \_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Brinton Hevey

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

DATE PROPOSED RULE APPROVED BY AGENCY  
HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: July 12, 2023

[REDACTED]

[REDACTED]

[REDACTED] [REDACTED]

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[illegible]



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

R. XX/XX  
Effective XX/XX

DR-15SWN  
R. ~~01/23~~  
Rule 12A-16.008, F.A.C.  
Effective ~~01/23~~  
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	<b>DR-15SW</b>	
<input type="text"/>	<input type="text"/>		
			
FLORIDA DEPARTMENT OF REVENUE 5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120			
Due: Late After: <input type="checkbox"/> Check here if payment was made electronically.			
		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.

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

Subscribe to receive an email for Tax Information Publications (TIPs) and proposed rules. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## 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 n 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 tha 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 lis 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. isit [floridarevenue.com/taxes/filepa](http://floridarevenue.com/taxes/filepa) 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 numbe , reporting period, business name, and address on the return.**

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

**Solid Waste and Surcharge Return** HRP/PM DATE: / / DR-15SW

Certificate Number Reporting Period

**Amended replacement**

5. Total tax, fees, and surcharge due (from Line 5 on reverse side)

6. Less credits

7. Net amount due

8. Plus penalty

9. Plus interest

10. Amount due with return

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

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

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 numbe , 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/updateaccoun](http://floridarevenue.com/taxes/updateaccoun) .

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 numbe** 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 tax** within 15 days after

due



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.~~

see new text on page 5

## 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 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 × .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 against the 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 FINA 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/rate](http://floridarevenue.com/taxes/rate).

**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/form](http://floridarevenue.com/form).

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

**If you have questions, need assistance, or**  
~~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/servicecenter](http://floridarevenue.com/taxes/servicecenter).~~

**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).

and

## 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.

### Text for Page 3

If you have previously submitted a *Florida Business Tax Application* (Form DR-1) and you have an active *Certificate of Registration* or reemployment tax account issued by the Department, you can use the online or paper *Application for Registered Businesses to Add a New Florida Location* (Form DR-1A) to:

- register additional business locations or rental properties in Florida, or
- reregister a business location that has moved to a different county

However, you must submit, either online or paper, a new *Florida Business Tax Application* (Form DR-1) if you:

- change your legal entity, or
- change the ownership of your business.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-19, FLORIDA ADMINISTRATIVE CODE  
COMMUNICATIONS SERVICES TAX  
AMENDING RULE 12-19.050

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), provide the maximum local communications service tax rates for municipalities, charter counties, and noncharter counties that do not require permit fees.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), are necessary to incorporate the provisions of s. 337.401(3)(c), F.S., regarding the total rate for the local communications services tax for a municipality, charter county, or noncharter county that elect not to require permit fees.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

June 27, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 19, No. 134, p. 2499), to advise the public of the proposed changes to Rule 12A-19.050, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12-19.050, 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 September 12, 2023 (Vol. 49, No. 177).


[REDACTED]

[REDACTED]

## DEPARTMENT OF REVENUE

### Sales and Use Tax

RULE NO.: 12A-19.050  
 RULE TITLE: Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections

**PURPOSE AND EFFECT:** The purpose of the proposed amendment to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), is to incorporate the provisions of s. 337.401(3)(c), F.S., regarding the total rate for the local communications services tax for a municipality, charter county, or noncharter county that elect not to require permit fees.

**SUMMARY:** The proposed amendments to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), provide the maximum local communications service tax rates for municipalities, charter counties, and noncharter counties that do not require permit fees.

### 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:** 202.21 FS.

**LAW IMPLEMENTED:** 202.20(2)(a), 202.21, 337.401(3)(c), (j) 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:** October 12, 2023, 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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:** Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

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

### **12A-19.050 Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections.**

- (1) No change.
- (2) Permit Fee Elections.

(a) If a municipality or charter county elects to not require permit fees, the total rate for the local communications services

tax as computed under Section 202.20, F.S., for that municipality or charter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.12 percent changes its election and exercises its authority to collect permit fees, the rate of the local communications services tax imposed by the jurisdiction will automatically be reduced by the sum of .12 percent plus the percentage increase in the local communications services tax, if any.

(b) through (c) No change.

(d) If a noncharter county elects to not require permit fees, the total rate for the local communications services tax as computed under Section 202.20, F.S., for that noncharter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.24 percent, to replace the revenue the noncharter county would otherwise have received from permit fees for providers of communications services. If any local taxing jurisdiction that initially elected to collect permit fees subsequently elects to not collect permit fees, the rate of the local communications services tax imposed by the jurisdiction may be increased by ordinance or resolution by up to .24 percent.

(3) through (4) No change.

Rulemaking Authority 202.21 ~~202.28(1)(b)2~~. FS. Law Implemented 202.20(2)(a), 202.21, 337.401(3)(c), (j) FS. History—New 1-31-02, Amended 4-17-03, 5-9-13,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: July 12, 2023

[REDACTED]

[REDACTED]

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 RULES 12B-5.150 AND 12B-5.020

SUMMARY OF PROPOSED RULES

The proposed amendment to 12B-5.020, F.A.C. (Definitions; Specific Exemptions), incorporates, by reference, 27 C.F.R. §19.746 (4-1-22) regarding fuel grade ethanol.

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), clarify penalties imposed for failure to file returns or to pay tax electronically on the instructions for fuel tax returns and information returns and reflect the delay in bond requirements for a retailer of natural gas to January 1, 2026, on the bond worksheet instructions.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5.020, F.A.C. (Definitions; Specific Exemptions), are necessary to update the Code of Federal Regulation regarding fuel grade ethanol.

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, updates to clarify field contents and penalties imposed for failure to file returns or to pay tax electronically in forms used to administer fuel taxes, and to reflect the delay in bond requirements for a retailer of natural gas to January 1, 2026.

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, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No. 134, p. 2499-2500) and (Vol. 49, No. 134, p. 2500), to advise the public of the proposed changes to Rules 12B-5.020 and 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule development workshop



would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rules for Rules 12B-5.020 and 12B-5.150, 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 remain 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 September 12, 2023 (Vol. 49, No. 177).

[illegible]

## DEPARTMENT OF REVENUE

### Miscellaneous Tax

RULE NOS.:      RULE TITLES:

12B-5.020 Definitions; Specific Exemptions

12B-5.150 Public Use Forms

**PURPOSE AND EFFECT:** The purpose of proposed amendments to Rule 12B-5.020, F.A.C. (Definitions; Specific Exemptions), is to update the Code of Federal Regulation regarding fuel grade ethanol.

The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to clarify field contents and penalties imposed for failure to file returns or to pay tax electronically in forms used to administer fuel taxes, and to reflect the delay in bond requirements for a retailer of natural gas to January 1, 2026.

**SUMMARY:** The proposed amendment to 12B-5.020, F.A.C. (Definitions; Specific Exemptions), incorporates, by reference, 27 C.F.R. §19.746 (4-1-22) regarding fuel grade ethanol.

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), clarify penalties imposed for failure to file returns or to pay tax electronically on the instructions for fuel tax returns and information returns and reflect the delay in bond requirements for a retailer of natural gas to January 1, 2026, on the bond worksheet instructions.

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.

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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

#### 12B-5.020 Definitions; Specific Exemptions.

(1) Definitions.

(a) through (d) No change.

(e) "Fuel grade ethanol" means ethanol blended with at least 1.97 percent gasoline pursuant to 27 C.F.R. §19.746 (4-1-22), effective , and 27 C.F.R. 19.1005 (hereby incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref->)).

(f) through (k) No change.

(2) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.41(4)(b), 206.62, 206.874, 206.97 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-17-13, 1-20-14, \_\_\_\_\_.

#### 12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) through (8) No change.		
(9) DR-157W	Bond Worksheet Instructions ( <a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12326">https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12326</a> )	XX/XX/2017/20
(10) through (18) No change.		
(19) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14238">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14238</a> )	XX/XX/2014/22

(20) No change.		
(21) DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14239">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14239</a> )	XX/XX/2014/22
(22) No change.		
(23) DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX04866">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX04866</a> )	XX/XX/2014/15
(24) No change.		
(25) DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX04867">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX04867</a> )	XX/XX/2014/15
(26) No change.		
(27) DR-309635N	Instructions for Filing Blender Fuel Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14240">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14240</a> )	XX/XX/2014/22
(28) No change.		
(29) DR-309636N	Instructions for Filing Terminal Operator Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14241">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14241</a> )	XX/XX/2014/22
(30) No change.		
(31) DR-309637N	Instructions for Filing Petroleum Carrier Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14242">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14242</a> )	XX/XX/2014/22
(32) No change.		
(33) DR-309638N	Instructions for Filing Exporter Fuel Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14243">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14243</a> )	XX/XX/2014/22
(34) through (37) No change.		

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. 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, 1-1-23, \_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Brinton Hevey

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

[REDACTED]

[REDACTED]



## Bond Worksheet Instructions

R. XX/XX  
Effective XX/XX

DR-157W

R. 07/20

Rule 12B-5.150, F.A.C.

Effective 07/20

Page 1 of 4

Florida law requires you to file one or more surety bonds or other form of security with the Florida Department of Revenue before a terminal supplier, importer, exporter, or pollutant license may be issued. Instead of a surety bond, you may submit an assignment of time deposit, cash bond, or an irrevocable letter of credit.

To compute the bond(s) required for your license classification(s), complete the attached bond worksheet and include it with your *Florida Fuel or Pollutants Tax Application* (Form DR-156). If you have questions, please call the Account Management - Fuel Unit at 850-488-6800.

### Fuel and Pollutant Bond Requirements

Fuel License Type	Bond Requirement	Background Investigation
Air Carrier	No	No
Blender	No	Yes
Bio-diesel Manufacturer	Yes	Yes
Exporter	Yes	Yes
Municipality, County, or School District	No	No
Mass Transit	No	No
Petroleum Carrier (Private/Common)	No	Yes
Pollutants	Yes	Yes
Retailer of Natural Gas (*not effective until 1/1/2024)	Yes*	Yes
Terminal Operator	No	Yes
Terminal Supplier	Yes	Yes
Wholesaler	Yes	Yes
Wholesaler/Importer	Yes	Yes

### Worksheet Instructions

**Step #1:** Fuel Product Type (COLUMN 1). Identify the table(s) associated with the license type(s) that require a bond or other security. Identify the fuel type(s) that you will deliver or import into Florida or export out of Florida.

#### Terminal Suppliers

Table A1

#### Wholesaler With EFT Authority\*

##### No Import Activity

Table A1

##### With Import Activity

Table A1 and Table B

##### Export Activity

Table A1

#### Wholesaler Without EFT Authority\*

##### No Import Activity

Table A2

##### With Import Activity

Table A2 and Table B

##### Export Activity

Table A1

#### Pollutants

Table C

#### Exporters

Table A1

**\*EFT Authority** — Allows wholesalers to withhold payment of tax to a terminal supplier until the 19th day of the following month in which the fuel was purchased.

**Step #2:** Tables A1 and A2 - Terminal Suppliers, Wholesalers, and Exporters: For each fuel type, estimate the average monthly gallons of fuel to be purchased for delivery in Florida or for export.

Table B - Importers: For each fuel type, estimate the average daily gallons of fuel to be purchased for delivery in Florida.

Table C - For each pollutant, estimate the average monthly gallons first removed from storage in Florida or first sold in Florida.

For each type of fuel or pollutant, enter the estimated number of gallons in COLUMN 2 of the applicable Table(s).

**Step #3:** Multiply the estimated gallons from (COLUMN 2) by the tax rate(s) shown in (COLUMN 3). Enter the result in (COLUMN 4). Tax rates are published annually in Tax Information Publications posted on the Department's website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips) or [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Step #4:** Multiply the result in COLUMN 4 by the number in COLUMN 5. Enter the result in COLUMN 6. This is your **bond amount**.

**Step #5:** Attach the completed Bond Worksheet to your completed application (Form DR-156).

### Bonds and Security

To satisfy bond requirements, you must provide one or more of the following for each bond required.

*Fuel or Pollutant Tax Surety Bond (DR-157)*  
*Assignment of Time Deposit (DR-157A)*  
*Fuel or Pollutant Tax Cash Bond (DR-157B)*

An irrevocable letter of credit may be submitted to the Department of Revenue instead of a surety bond. An irrevocable letter of credit must contain the following:

- The Florida Department of Revenue must be the beneficiary
- The expiration of the letter of credit must automatically be extended without amendment for a one-year period unless otherwise authorized in writing by the Department

If the letter of credit is to cover more than one fuel product type, a cover letter of explanation must be provided.

At least 60 days prior to any expiration or termination of the letter of credit, the bank or savings association must notify the Department of the expiration or termination.

### Contact Us

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

If you have questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**For written replies to tax questions,** write:

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

**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) .

# Bond Worksheet

R. XX/XX

DR-157W

R. 07/20

Page 3 of 4

The Department annually publishes the state and local motor fuel tax rates for each county and posts them at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) in Tax Information Publications (TIPs) on Fuel Tax Rates. Exhibit B contains the motor fuel tax rate in the “Total Tax Imposed” column and the “Local Option Above Minimum” rate for each county. The annual TIPs are posted on the Department’s website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips). Use the most recent annual TIP to determine the applicable tax rates for purposes of calculating the bond amount.

**Table A1**  
**Terminal Suppliers, Wholesalers with EFT Authority, and Exporters**

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		*\$	\$	3	(\$300,000 cap) \$
Diesel Fuel			\$	3	(\$300,000 cap) \$
Aviation Fuel			\$	3	(\$300,000 cap) \$

\* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average monthly gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by
- For each county where the product will be sold, multiply the estimated average monthly gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

**Table A2**  
**Wholesalers Without EFT Authority**

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		**\$	\$	3	(\$300,000 cap) \$

\*\* Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons by the local option tax above the minimum (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

**Table B**  
**Supplemental Bond for Importer License**

Column 1 Product Type	Column 2 Estimated Average Daily Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Days	Column 6 Bond Amount
Motor Fuel		***\$	\$	60	\$
Diesel Fuel			\$	60	\$
Aviation Fuel			\$	60	\$
Total Imported					Total Importer Bond for all 3 fuel types (No \$300,000 cap) \$

\*\*\* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average daily gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average tax imposed. Multiply the estimated average daily gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated daily gallons (Column 2) by the “Total Tax Imposed” (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

R. XX/XX

**Table C Pollutants**

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3			Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
		Coastal Protection Tax Rate	Water Quality Tax Rate	Inland Protection Tax Rate	Total Tax Rate		
Diesel, Gasoline, Gasohol, and other Pollutants		0.000476	0.00119	0.019048	\$0.020714	\$	\$
Asphalt Oil, Chlorine, Pesticides, Petrochemicals, and Residual Oils #5 and #6		0.000476	0.00119		\$0.001666	\$	\$
Crude Oil		0.000476			\$0.000476	\$	\$
Perchloroethylene			5.00		\$5.00	\$	\$
Motor Oil and other Lubricants			0.025		\$0.025	\$	\$
Solvents			0.059		\$0.059	\$	\$
Ammonia		0.000476	0.000476		\$0.000952	\$	\$
Total Subject to Pollutants Tax						\$	Total Pollutant Bond (\$300,000 cap) \$

See Rule 12B-5.400, F.A.C., *Producers and Importers of Pollutants*, and Form DR-904, *Pollutants Tax Return*, for definitions of pollutants subject to tax.

**Note:** Statutory rates for pollutants based upon barrels have been converted to a rate per gallon.

### References

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

Form DR-156  
Form DR-157  
Form DR-157A  
Form DR-157B  
Form DR-904

Florida Fuel or Pollutants Tax Application  
Fuel or Pollutants Tax Surety Bond  
Assignment of Time Deposit  
Fuel or Pollutants Tax Cash Bond  
Pollutants Tax Return

Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.





# Instructions for Filing Terminal Supplier Fuel Tax Return For Calendar Year

R. XX/XX  
Effective XX/XX

DR-309631N

R. 01/22

Rule 12B-5.150, F.A.C.

Effective 01/22

Page 1 of 13

## General Information

**Who Must File?** - Terminal suppliers with facilities in Florida who transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, diesel, or aviation fuel and terminal suppliers with facilities outside Florida who sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees who import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into Florida by vessel or pipeline; who place fuel products into storage at a terminal registered under (s.) 4101 of the Internal Revenue Code; and sell fuel through the loading rack at such terminal to their customers.

### Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or end-users.
6. Sell fuel to the U.S. Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can import tax-free gasoline, gasohol, denatured ethanol, diesel, or aviation fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or end-users.

A terminal supplier must have a license to conduct business in Florida.

~~**File and Pay Electronically:** Terminal suppliers are required to file and pay electronically. Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll)~~

Licensed Terminal Suppliers must file their return using Extensible Markup Language (XML), as provided in the *Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters* (Form DR-309652). This guide is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

**File Receipt** will be provided immediately and notify you that your file has been uploaded into Secure Net.

**Manifest** will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

~~A licensed terminal supplier who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The terminal supplier will have three months from the date of notification to correct any identified errors. After the three month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.~~

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

**Payment Due Date:** you must initiate your electronic payment no later than 5 p.m. ET on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. Check the *Florida eServices Calendar of Electronic Payment Deadlines*, Form DR-659. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and 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 payment of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year. The updated rates are published in Tax Information Publications (TIPs) and posted 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 in TIPs and posted 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 in TIPs. Rates are posted 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 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.

## Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**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 blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("~~Gasoline Blends~~") for instructions on reporting gasoline and ethanol blends.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

## Line-by-Line Instructions

*Lines 1 through 26 are on Page 4 of the return.*

**Do not make entries in shaded areas.**

0.50

*When reporting less than ~~.50~~ gallons, round down to the nearest whole gallon, if ~~.50~~ or more, round up to the nearest whole gallon.*

**Line 1: Beginning Physical Inventory** – Report the beginning inventory of:

- Gasoline and gasohol in Column A.
- Undyed diesel fuel, including biodiesel products, in Column B.
- Dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C.
- And aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

**Note:** Chapter 206, F.S., defines all undyed kerosene, or diesel #1, as an aviation fuel, subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or upon import into Florida other than by bulk transfer. Terminal suppliers beginning and ending inventory of aviation fuel must reflect gallons of undyed kerosene, diesel #1, jet fuel or similar product.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Local option taxes are reported on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section 1, Line 8 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (Pages 7 and 8).

**Line 3: Disbursements** – Enter the amounts from Page 5, Section II, Line 15 (Columns A, B, C, and D). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5HW, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high sulfur diesel - dyed (**Product Type 226**) and low sulfur diesel, biodiesel, and kerosene which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Gallons** – Enter the amounts from Page 5, Section II, Line 14 (Columns A, B, and D).

**Line 8: Tax-Paid Purchases** – Enter the amounts from Page 5, Section I, Line 2 (Columns A, B, and D). Total tax-paid purchases must agree with the detail information shown on Schedule 1A.

**Line 9: Taxable Gallons** – Subtract Line 8 from Line 7 and enter the results in Columns A, B, and D.

**Line 10: Gasoline and Diesel** – Multiply the gallons on Page 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

**Note:** The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

**Line 11: Aviation** – Multiply the gallons on Page 4, Line 9, Column D, by the tax rate and enter the result.

#### Line 12: Collection Allowance

- Gasoline** – Multiply the tax due on gasoline from Page 4, Line 10, Column A, by the gasoline collection allowance rate on Line 12 and enter the result in Column A.

**Note:** The collection allowance rate on Line 12 takes into account both state tax and minimum local option tax on gasoline.

- Aviation** – Multiply the tax due on aviation fuel from Page 4, Line 11, Column D, by the aviation fuel tax rate on Line 12 and enter the result in Column D.

**Note:** Terminal suppliers and importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 13: Collection Allowance – Diesel** – Multiply the tax due on undyed diesel from Page 4, Line 10, Column B, by the collection allowance rate on Line 13 and enter the result in Column B.

**Note:** Terminal Suppliers and Importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

#### Line 14: Net State Fuel Tax Due

- Gasoline or gasohol (Column A) – Subtract Line 12 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 13 from Line 10 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 12 from Line 11 and enter the result in Column D.

**Note:** If you are filing a paper return, once you complete Schedule 5LO (Pages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 15 through 18.

See Page 9 of these instructions for completing Schedule 5LO and Page 11 of these instructions for completing Schedule 11.

If you file your return by Extensible Markup Language (XML) we will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

#### Line 15: Local Option Tax Entitled to Collection

**Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column C.

**Line 16: Collection Allowance – Gasoline Local Option Tax** – Multiply Line 15 by the collection allowance rate and enter the result in Column A.

#### Line 17: Local Option Tax Not Entitled to Collection

**Allowance** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

**Line 18: Total Local Option Tax Due** – Subtract Line 16 from Line 15, add Line 17, and enter the result in Column A.

#### Line 19: Local Option Tax Entitled to Collection

**Allowance – Diesel** – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.



**Line 20: Collection Allowance – Diesel Local Option Tax** – Multiply the tax from Line 19, Column B, by the collection allowance rate and enter the result in Column B.

**Line 21: Local Option Tax Not Entitled to Collection Allowance** – Diesel – Multiply the taxable gallons from Line 9, Column B, by the tax rate and enter the result in Column B.

**Line 22: Total Local Option Tax Due – Diesel** – Subtract Line 20 from Line 19, add Line 21, and enter the result in Column B.

**Line 23: Total Tax Due – Gasoline** – Add Line 14, Column A, to Line 18, Column A, and enter the result in Column A.

**Line 24: Total Tax Due – Diesel** – Add Line 14, Column B, to Line 22, Column B and enter the result in Column B.

**Line 25: Total Tax Due – Aviation** – Enter the amount from Line 14, Column D.

**Line 26: Combined Gasoline, Diesel, and Aviation Fuel Tax Due** – Add Line 23, Column A, Line 24, Column B, and Line 25, Column D, and enter the result in Column D. Enter this total on Page 3, Line 26.

*Lines 27 through 33 are found on Page 3 of the Terminal Supplier Fuel Tax Return.*

**Line 27: Ultimate Vendor Credits** – Enter the amount from Schedule 12, Page 13, Line 25.

**Line 28: Credit Memos Issued by DOR** – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

**Line 29: Other Allowed Credits** – Enter the amount from Schedule 13B, Page 17, Line 15.

**Line 30: Tax Due with Return** – Add Lines 27, 28, and 29, and subtract the total from Line 26. Enter the result here.

**Line 31: Penalty** – If your return is late, compute penalty as indicated on Page 1 under “Late Returns” and enter the result.

**Line 32: Interest** – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

**Line 33: Total Due with Return** – Add the amounts from Lines 30, 31, and 32, and enter the result. This is the amount due with your return.

**You Must Sign and Date Your Return**  
**YOU MUST SIGN AND DATE THE RETURN.**

## Schedule Instructions

Complete your receipt and disbursement schedules prior to completing Sections I and II of your return. *receipt and disbursement*

You are required to file a separate schedule for each schedule and product type combination you report. **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.

**Note: Do not enter information in shaded areas.** If you report:

- Less than .50 gallons, round down to the nearest whole gallon. *0.50*
- .50 gallons or more, round up to the nearest whole gallon.

## Schedule of Receipts (Pages 7 and 8)

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 receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the *Product Type Table*. Both tables are located on the last page of these instructions. *Table of Product Types*

### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the terminal supplier 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 (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer-Exchanges (Use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

**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 was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**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 5, Section I, and enter in the box matching the appropriate schedule and product type.

**Columns (10) and (11):** Not required for Florida reporting purposes.

## Schedule Type Identifying Information

### Schedule 1A – Gallons Received – Florida Tax Paid

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule for all gasoline, gasohol, denatured ethanol, diesel, and aviation fuel acquired, blended, or transported into Florida.
- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to Page 5, Section I, Line 2.

### Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

**Note** - The exemption provided in this schedule is valid only under the following circumstances.

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on schedule 6C.

Carry the total to Page 5, Section 1, Line 3.

### Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)

Terminal suppliers who receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

Use this schedule to report the gallons of dyed diesel, dyed biodiesel, dyed kerosene, or dyed jet fuel converted from your inventory of undyed diesel, undyed biodiesel, undyed kerosene, or undyed jet fuel by injection of dye at the rack during the reporting period. The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

In addition, use this schedule to report the gallons of aviation gasoline converted to highway use gasoline. The gallons of aviation gasoline converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as an internal disbursement/exchange of aviation gasoline (**Product Type 125**) on Schedule 5HW.

For receipts in out-of-state terminals, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999996 for all other columns.

For conversions of untaxed aviation gasoline to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and end-users, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to Page 5, Section I, Line 4 of the return.

**Schedule 2B – Total Product Received or Blended  
– Florida Tax Unpaid**

You must submit this schedule with your return if you are a licensed terminal supplier who adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel, diesel fuel, or aviation fuel.

Report a roll-up total by product type for the month by entering "BA" in Column 3, "SUM" in Column 8, and the total net gallons transferred or converted to gasoline, diesel, or aviation fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 5 of the return.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.  
Or
- 1b. Report the receipt of tax-paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 1. Enter 999999991 for all other columns.  
**Note:** Report denatured ethanol in Column A with gasoline and gasohol (Pages 4 and 5 of the return).
3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in

Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.

6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Gasoline Blends (Other than Gasohol)** – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

**Undyed Diesel and Biodiesel Blends** – Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

**Diesel Blends Other Than Biodiesel** – Use the following instructions if you blend tax-paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

**Note:** No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

### Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid

Terminal suppliers who import and deliver untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 6 of the return.

### Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage

Terminal suppliers who import untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, and aviation fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 7 of the return.

### Schedule of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the ~~Product Type Table~~. Both tables are located on the last page of these Instructions. Table of Product Types

#### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting terminal supplier 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. Use one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer-Exchanges (Use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel) for the Florida Department of Environmental Protection Tank Facility Database.

**Column (4): Point of Origin/Destination** – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or 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 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.”

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser’s Name/FEIN** – Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

**Column (9): Document Number** –

- Enter the identifying number from the manifest issued at the terminal if the product was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (10): Net Gallons** – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type schedule.



Carry the total forward to Page 5, Section II, and enter on the line matching the appropriate schedule type total.

**Columns (11) and (12):** Not required for Florida reporting purposes.

## Schedule Type Identifying Information

### Schedule 5A – Diesel Gallons Delivered – All Taxes Collected (State and Local)

Terminal suppliers who sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail consumers, or who use it for fueling their own vehicles must complete this schedule.

**Note:** Terminal suppliers who hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to Page 5, Section II, Line 2 of the return.

### Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline/Aviation)

Terminal suppliers who sell gasoline, gasohol, denatured ethanol, gasoline-blended products, jet fuel, aviation gasoline or kerosene to other terminal supplier, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 3 of the return.

**Note:** Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.
- Jet fuel, undyed kerosene, or aviation gasoline is converted from aviation fuel to diesel for highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.

### Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2A.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

**Note:** The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The **chart on the bottom of Page 9** defines the tax rates on aviation gasoline by product and use.

**Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel:** If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.
- Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2A.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

### Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-users

Report disbursements of gasoline, gasohol, or denatured ethanol sold through the rack (on consignment in retail



service stations or in company-owned stations) on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, and/or denatured ethanol for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by Extensible Markup Language (XML) you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

**Note:** The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

## Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)

Terminal suppliers who exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol, diesel, or aviation fuel must complete this schedule.

Each exchange or loan to another terminal supplier must be reported in detail. Enter the name and FEIN of the supplier receiving the fuel by exchange from the reporting supplier in Columns 6 and 7. The reporting supplier and receiving supplier are the same if you have blended or converted a product type to a different product type.

### Blending – Gasohol

Use this schedule to show the internal transfer/disbursement (BA) of gallons from gasoline inventory if you are blending alcohol or other blend stock with gasoline (**Product Type 065**) to produce gasohol.

### Blending and Converting – Diesel Table of Product Types

If you convert or blend a product (listed in the ~~Product Type Table~~) above the rack to increase your inventory of undyed diesel fuel, you must use this schedule to show an internal transfer/disbursement (BA) of the gallons of the listed product. See instructions for Schedule 2B for reporting the receipt of listed products.

### Converting Aviation Jet Fuel/Kerosene to Dyed Diesel

Use this schedule to report the gallons of dyed aviation jet fuel or dyed kerosene converted from your inventory of undyed aviation jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) by injection of dye at the rack during the reporting period. The gallons of undyed aviation jet fuel and undyed kerosene converted to dyed product are reported as a disbursement on this schedule with your FEIN as the purchaser. This adjustment will reduce your inventory of undyed product. Report corresponding receipts of dyed kerosene (**Product Type 072**) on Schedule 2A with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

Carry the total from this schedule to Page 5, Section II, Line 5 of the return.

## ~~The Rate on Aviation Gasoline by Product and Use~~

### Tax Rate on Aviation Gasoline by Product and Use

<del>Tax Rate by Use</del>			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
<b>Gasoline</b> (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$ <del>0.427</del> per gallon) <div style="border: 1px solid red; padding: 2px; display: inline-block;">\$ 0.0427</div>	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually <del>on the Department's website at</del> <b>floridarevenue.com/taxes/rate</b> and available at <span style="border: 1px solid red; padding: 2px;">floridarevenue.com/taxes/rates.</span>	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually <del>on the Department's website at</del> <b>floridarevenue.com/taxes/rates.</b>
<b>Not Gasoline</b> (Octane < 75 or Lead Content > 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$ <del>0.427</del> per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually <del>on the Department's website at</del> <b>floridarevenue.com/taxes/rates.</b>	Chapter 212, F.S. 6% + Surtax on the total sales price.

**Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)**

Use this schedule to report sales of dyed diesel fuel, dyed biodiesel, or dyed kerosene; and provide summary information by purchaser's name and FEIN. To summarize by purchaser, enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

**Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State**

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

**Schedule 7A – Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid**

Use this schedule if you export gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, or aviation fuel by common, contract, or private carrier; and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 8 of the return.

**Schedule 7B – Gallons Exported by Supplier – Tax Self-accrued for Another State**

Use this schedule if you export gasoline, undyed diesel, undyed biodiesel, or aviation fuel; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to Page 5, Section II, Line 9 of the return.

**Schedule 7C – Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)**

Use this schedule if you sell aviation fuel placed in storage under the care, custody, and control of the United States Customs Service (bonded fuel). Complete this schedule in detail for each disbursement.

Carry the total from this schedule to Page 5, Section II, Line 10 of the return.

**Schedule 7D – Gallons Exported by Supplier through Bulk Transfer**

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel exclusively by

vessel or pipeline. Complete this schedule in detail for each disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to Page 5, Section II, Line 11 of the return.

**Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)**

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to Page 5, Section II, Line 12 of the return.

**Schedule 10 – Gallons of Undyed Diesel, Jet Fuel or Aviation Gasoline Delivered to Other Tax-exempt Entities**

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.
- Sell prepackaged containers of undyed kerosene in quantities of five (5) gallons or less.
- Deliver undyed kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer cannot fuel vehicles with undyed kerosene from exempt storage tanks.
- Sales of aviation fuel to the federal government when used in a governmental aircraft.
- Sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- Sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than 0.05 grams per gallon, for use other than in an aircraft.

If you deliver undyed diesel, undyed biodiesel, jet fuel, or undyed kerosene to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

**Special Provision for Sales to Farmers:** If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32399-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

#### **Deliveries to Facilities Not Registered With the DEP.**

If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

**Aviation Gasoline Delivered or Used** – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than 0.05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Line 13, Column B of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Line 13, Column D of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor Credit Worksheet).

Credits

### **Other Schedules**

#### **Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)**

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number

consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

**Note:** If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A of the return.

**Note:** The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 15, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 17, Column A of the return.

**Note:** The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

#### **Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)**

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate (e.g., aviation fuel converted to highway use) if you:

## Credits

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.
- Sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.
- Sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less.
- Deliver kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks.
- Convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

**Carry the total from this worksheet (Schedule 12, Page 13) to Line 27 of the return.**

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application For Refund*, with the Department.

You may also use this worksheet to claim a credit for aviation fuel tax:

- Paid to your Florida supplier, at the time of purchase.
- Self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

#### **Schedule 12 Instructions for Shared Collection Allowance Add-back**

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier who is claiming a credit to calculate a "shared collection allowance add-back" amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor ~~Credit~~ Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the "shared collection allowance add-back" for one-half of the collection allowance. The "shared collection allowance add-back" is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for Lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, "Combined Net Tax Due" (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

#### **Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers**

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, Page 17, Line 1.

#### **Schedule 13B (Page 17) – EFT Bad Debt Credits**

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to Page 3, Line 29 of the return.

**Note:** To qualify for the bad debt credit, you must notify the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL ~~92399~~ 32314-6417, 850-617-8594, within ten (10) days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler's deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.

ZIP 32314-6417



**Table of Product Types**

Column A	Column B
065 – Gasoline 124 – Gasohol E00 – Denatured Ethanol	167 – Undyed Diesel B00 – Undyed Biodiesel (B100)
Column C	Column D
226 – High Sulfur Dyed Diesel 227 – Low Sulfur Dyed Diesel D00 – Dyed Biodiesel (B100) 072 – Dyed Kerosene	125 – Aviation Gasoline 130 – Jet Fuel 142 – Undyed Kerosene

**Table of Schedule Types**

<b>Schedule of Receipts Table</b> – Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons received from supplier for export - Other States Taxes Paid
2A.	Gallons Received from Licensed Supplier – Florida Tax – Unpaid (Exchange)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
3A.	Gallons Imported Direct to Customer – Florida Tax – Unpaid
3B.	Gallons Imported by Bulk Transfer into Tax-free Storage

<b>Schedule of Disbursements Table</b> – Use one of the following schedule types for each product type reported.	
5A.	Diesel Gallons Delivered all Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users
6A.	Gallons Delivered to Licensed Dealers – Florida Tax Unpaid (Exchanges/Sales Above Rack)
6B.	Gallons Delivered – Florida Tax Unpaid (Dyed Diesel Only)
6C.	Gallons Delivered – Tax Collected by Supplier for Another State
7A.	Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid
7B.	Gallons Exported by Supplier – Tax Self-accrued by Supplier for Another State
7C.	Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)
7D.	Gallons Exported by Supplier Through Bulk Transfer
8.	Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

Add language marked "B" on next page here.

## 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-309631	Terminal Supplier Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-309652	Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters	Rule 12B-5.150, F.A.C.
Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.

**Language for Page 1 – “A”**

**File and Pay Electronically:** Licensed terminal suppliers are required to file and pay electronically. There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

**Tracking Systems Reporting Requirements Penalty** - This penalty is assessed if a licensed terminal supplier does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A licensed terminal supplier who does not file properly will be notified by the Department in writing. The licensed terminal supplier will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

**Electronic Submission Penalty** - This penalty is imposed if a licensed terminal supplier remitted more than \$5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the \$5,000 threshold. A \$10 penalty per month may be assessed if a terminal supplier has tax remittance greater than \$5,000 and did not file or pay electronically.

Enroll to file and pay electronically at **[floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll)**.

**Language “B”**

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.

For more information on Fuel Tax, visit **[floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel)**. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.



# Instructions for Filing Wholesaler/Importer Fuel Tax Return For Calendar Year

R. XX/XX  
Effective XX/XX

DR-309632N  
R. 04/22  
Rule 12B-5.150, F.A.C.  
Effective 04/22  
Page 1 of 12

## General Information

### **Alternative Fuel** – ~~Beginning January 1, 2014,~~

**A** Alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A “natural gas fuel retailer” is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

**Who Must File?** Licensed wholesalers who sell or blend gasoline, gasohol, diesel, or aviation fuel within Florida.

Generally, wholesalers are those fuel tax licensees who purchase gasoline, gasohol, denatured ethanol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, and jet fuel) from terminal suppliers or other wholesalers; place fuel into storage; and sell fuel to terminal suppliers, other wholesalers, retail dealers, and end-users.

A licensed wholesaler must obtain a separate license to import or export gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into or out of Florida by common carrier or truck.

### **Wholesalers may:**

1. Sell fuel to terminal suppliers, other wholesalers, and exporters.
2. Export fuel from storage when licensed as an exporter.
3. Sell fuel to retail dealers or end-users.
4. Sell fuel to the U.S. Government.
5. Sell fuel to farmers and commercial fishermen
6. Blend products from storage where the resulting product is used to propel a vehicle, vessel, or aircraft.
7. Be required to collect local option tax on sales of gasoline to retail dealers and end-users.
8. Manufacture biodiesel for sale or use.

Wholesalers shall not collect county local option taxes on gasoline or gasohol sold to terminal suppliers or wholesalers. **Wholesalers must collect county local option taxes** on gasoline or gasohol sold to retail dealers or end-users.

(pollutants) tax

**NOTE:** Licensed wholesalers who blend ~~tax (pollutants)~~ unpaid products must obtain a pollutants license.

**Importers:** Wholesalers licensed as importers may import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, and jet fuel) by common carrier or truck. The wholesaler must accrue and pay the Florida state tax on imported fuel (gasoline, gasohol, undyed diesel, and aviation fuel).

The tax is due on the 1st and late after the 20th day of the month following the month the fuel was imported. Local option tax on imported undyed diesel is due at the same time. Licensed importers who import (pollutants) tax unpaid products must obtain a pollutants license.

**Diversions:** You may find reporting requirements and the method to account for diverted fuel in section (s.) 206.416, Florida Statutes (F.S.).

The owner of fuel destined for a state other than Florida but delivered in Florida must report and pay tax on the diverted fuel. Terminal suppliers will not re-bill wholesalers for the Florida tax due on diverted fuel. Licensed wholesalers must report this fuel as a receipt on Schedule 2A. A wholesaler that diverts more than six (6) loads of fuel within a three (3) month period must register as an importer.

~~**File and Pay Electronically:** Licensed wholesalers and importers are required to file and pay electronically using the Department's web-based filing application. Wholesalers/importers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file form as provided in the "Import File Specifications for Flat File and Comma Delimited (CSV)" document at [floridarevenue.com/taxes/importinf](http://floridarevenue.com/taxes/importinf). Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).~~

New text on page 13  
Labeled "A"

~~...ed wholesaler/importer who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The wholesaler/importer will have three months from the date of notification to correct any identified errors. After the three month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.~~

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post marked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed ~~on the next business day~~ and receive a confirmation number

**Payment Due Date:** 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. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at

payment deadlines

**floridarevenue.com/forms** in the eServices section for ~~due dates~~. Visit **floridarevenue.com/taxes/filepa** for information on filing and 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 published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted at **floridarevenue.com/taxes/tip**. **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 ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in TIPs at **floridarevenue.com/taxes/tip**. **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 in TIPs at **floridarevenue.com/taxes/tip**. **rates.** **and available at**

**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. **Taxpayer Services**

**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.

## Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is purchased or imported into Florida. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for

**Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products and dyed kerosene.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dye petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**.

Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**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 blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than ~~ninety one percent~~ 91% gasoline by volume, and the ethanol content must not be less than ~~nine percent~~ 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.



## Line-by-Line Instructions

Lines 1 through 24 are on Page 4 of the Wholesaler/Importer Fuel Tax Return.

### Do not make entries in shaded areas.

*When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.*

**Line 1: Beginning Physical Inventory** – Report the beginning inventory of:

- gasoline, gasohol, and denatured ethanol in Column A;
- undyed diesel fuel, including biodiesel products, in Column B;
- dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C; and
- aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

**Note:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as aviation fuel, which is subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or when imported into Florida.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Report local option taxes on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section I, Line 6 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, and 2B (Pages 7 and 8).

**Note:** This line must include receipts of aviation gasoline converted to highway use and receipts of undyed kerosene (previously taxed as jet fuel) blended with diesel fuel for highway use.

**Line 3: Disbursements** – Enter the amounts from Page 5, Section II, Line 9 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5A, 5B, 5HW, 5LO, 7A, 7B, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost in storage due to changes in temperature. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Taxable Gallons** – Enter the amounts from Page 5, Section I, Line 5 (Columns A, B, and D).

**Line 8: Gasoline and Diesel** – Multiply the gallons from Line 7, Columns A and B, by the tax rate and enter the results in the appropriate columns.

**Note:** The minimum local option tax has been added to the state taxes to create a statewide tax rate. The tax rate for gasoline includes both state taxes and the minimum local option tax in all counties.

**Line 9: Aviation** – Multiply the gallons from Line 7, Column D by the tax rate and enter the result.

### Line 10: Collection Allowance

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline rate printed on Line 10 and enter the result in Column A.  
**Note:** The collection allowance rate on Line 10 includes state taxes and the minimum local option tax on gasoline.
- **Aviation** – Multiply the tax due from Line 9, Column D by the aviation fuel tax rate on Line 10 and enter the result in Column D.

**Note:** Wholesalers who are also licensed as importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 11: Collection Allowance – Diesel** – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 11 and enter the result in Column B.

~~**Note:** Wholesalers who are also licensed as importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.~~

### Line 12: Net State Fuel Tax Due

- Gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 10 from Line 8 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 11 from Line 8 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 10 from Line 9 and enter the result in Column D.

**Line 13: Local Option Tax Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column C.

**Line 14: Collection Allowance – Gasoline Local Option Tax** – Multiply the tax due from Line 13 by the tax rate and enter the result in Column A.

**Line 15: Local Option Tax Not Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

**Line 16: Total Local Option Tax Due – Gasoline** – Subtract Line 14 from Line 13, add Line 15, and enter the result in Column A.

**Line 17: Local Option Tax Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the tax rate and enter the result in Column B.

**Line 18: Collection Allowance – Diesel Local Option Tax** – Multiply the tax due from Line 17, Column B, by the tax rate and enter the result in Column B.

**Line 19: Local Option Tax Not Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

**Line 20: Total Local Option Tax Due – Diesel** – Subtract Line 18 from Line 17, add Line 19, and enter the result in Column B.

**Line 21: Total Tax Due – Gasoline** – Add Line 12, Column A, to Line 16, Column A and enter the result in Column A.

**Line 22: Total Tax Due – Diesel** – Add Line 12, Column B, to Line 20, Column B and enter the result in Column B.

**Line 23: Total Tax Due – Aviation** – Enter the amount from Line 12, Column D.

**Line 24: Combined Gasoline, Diesel, and Aviation Fuel Tax Due** – Add Line 21, Column A, Line 22, Column B, and Line 23, Column D, and enter the result in Column D and carry the total to Page 3, Line 24.

*Lines 25 through 30 are on Page 3 of the return.*

**Line 25: Ultimate Vendor Credit** – Enter the amount from Schedule 12, Page 13, Line 25.

**Line 26: Credit Memos Issued by DOR** – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

**Line 27: Tax Due with Return** – Add Lines 25 and 26, and subtract the total from Line 24 and enter the result.

**Line 28: Penalty** – If your return is late, compute penalty as indicated in the General Information and enter the result.

**Line 29: Interest** – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

**Line 30: Total Due with Return** – Add the amounts from Lines 27, 28, and 29 and enter the result. This is the amount due with your return.

## YOU MUST SIGN AND DATE YOUR RETURN

### Schedule Instructions

You are required to file a separate schedule for each schedule and product type combination you report.

**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.

**Note: Do not enter information in shaded areas.**

If you report:

- less than 50 gallons, round down to the nearest whole gallon.
- 50 gallons or more, round up to the nearest whole gallon.

### Schedules of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

Wholesalers must pay tax each month on the total taxable receipts of gasoline, gasohol, undyed diesel, and aviation fuel received or blended during the reporting period covered by this return.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

#### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the wholesaler shown on the face 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 (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**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 was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**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 5, Section I, and enter in the box matching the appropriate schedule and product type.

**Columns (10) and (11):** Not required for Florida reporting purposes.

### Schedule Type Identifying Information

#### Schedule 1A. – Gallons Received – Florida Tax Paid

Use this schedule to report receipts of tax-paid fuel on which Florida tax was charged at the time of purchase. List each purchase of tax-paid fuel in detail.

**Note:** If you convert or blend gasoline with a blend stock to produce gasohol, you will report the gallons of gasohol converted from gasoline on 1A after completing a book adjustment using Schedule 5B. See 2B for more details.

Carry the total from this schedule to Page 5, Section I, Line 1 of the return.

#### Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Use this schedule to report the gallons of fuel you received from a terminal supplier where the terminal supplier collected the fuel tax for the state to which the fuel is exported. Complete this schedule in detail, listing each receipt of fuel destined for export.

Carry the total from this schedule to Page 5, Section I, Line 2 of the return.

#### Schedule 2A – Gallons Received – Tax Unpaid (Imports)

Use this schedule to report receipts of untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, undyed kerosene, or aviation fuel. Include any untaxed imports or shipments diverted to Florida.

Complete this schedule in detail, listing each receipt of imported taxable fuel.

Carry the total from this schedule, by product type, to Page 5, Section I, Line 3 of the return.

#### Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

Use this schedule to report the receipt of:

- Untaxed products sold for use as motor or diesel fuel.
- Untaxed blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, and waste oil) used to increase the volume of motor fuel, diesel fuel, or aviation fuel.
- Internal receipts of aviation gasoline or aviation jet fuel which has been converted from an aviation product type to another taxable product type [e.g., aviation gasoline (**Product Type 125**) to highway use gasoline (**Product Type 065**)].

**Note:** See Schedule 5HW for instructions on converting aviation gasoline for highway use.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.

Or

1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.

2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 5B as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.

**Note:** Report denatured ethanol in Column A with gasoline and gasohol.

3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 5B as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B. Enter 999999991 for all other columns.
6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Gasoline Blends (Other than Gasohol) –** Use the following instructions if you blend gasoline with non-tax paid blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of non-tax paid blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

### Diesel Blends

**Undyed Diesel and Biodiesel Blends –** Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 5A as **Product Type B00**. This internal disbursement/

exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.

3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 1A as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

**Diesel Blends other than biodiesel –** Use the following instructions if you blend tax paid undyed diesel fuel with a non-tax paid product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed paid blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

**Note:** No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Report a roll-up total for the month using Schedule 2B with the appropriate product type for the:

- receipt of alcohol that is blended with gasoline to make gasohol,
- receipt of other blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, waste oil, kerosene, biodiesel) used to increase the volume of motor fuel, diesel fuel, or aviation fuel,
- conversion of aviation fuel to highway use, or

Enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999991 for all other columns.



## Schedules of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

### Schedule Type/Product Type

#### Table of Product Types

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the ~~Product Type Table~~. Both tables are located on the last page of these Instructions.

### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting wholesaler shown on the face 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. Use one of the following:

B = Barge  
 BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)  
 PL = Pipeline  
 J = Truck  
 R = Rail  
 S = Ship  
 ST = Stock Transfer - Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Column (4): Point of Origin/Destination** – Enter the locations the product was transported from or to. There are three options you may select from for reporting the point of origin or 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."

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser's Name/FEIN** – Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

### Column (9): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (10): Net Gallons** – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type. Carry the total forward to Page 5, Section II, and enter it on the line matching the appropriate schedule type total.

**Columns (11) and (12):** Not required for Florida reporting purposes.

## Schedule Type Identifying Information

### Schedule 5A - Diesel Gallons Delivered – All Taxes Collected

Use this schedule to report all disbursements of dyed and undyed diesel fuel, biodiesel, and dyed kerosene.

You may summarize sales of dyed diesel to other wholesalers or to terminal suppliers by purchaser instead of reporting each transaction. Enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10. Enter 999999990 for all other columns.

You may summarize sales of dyed biodiesel and dyed diesel to retailers and end-users as a roll-up total of all such sales during the month. Enter "SUM" in Column 9 and enter the total net gallons sold in Column 10. Enter 999999990 for all other columns.

Carry the total from this schedule to Page 5, Section II, Line 2 on the return.

## Schedule 5B – Gallons Delivered – State Tax Collected (Gasoline/Aviation)

Use this schedule to report:

- disbursements of gasoline, gasohol, denatured ethanol, or aviation fuel (jet fuel, aviation gasoline) to terminal suppliers, importers, or other wholesalers;
- disbursements of aviation fuel to retail dealers and end-users;
- internal disbursements of gasoline blended with alcohol to create gasohol.

You must list in detail each disbursement of gasoline, gasohol, denatured ethanol, and aviation fuel. Do not use this schedule to report:

- gallons of gasoline, gasohol, or denatured ethanol used to fuel company-owned vehicles; refer to Schedule 5LO,
- disbursements of aviation fuel converted for highway use, refer to Schedule 5HW.

**Gasoline Blended with Alcohol:** The gallons of gasoline being blended with alcohol are reported as an internal disbursement/exchange of product from/to the reporting wholesaler of **Product Type 065** on Schedule 5B. This transfer permits the reporting wholesaler to convert the gasoline to gasohol for inventory reporting purposes. The gallons of gasoline being blended with alcohol are reported, at the same time, as a receipt of gasohol (**Product Type 124**) on Schedule 1A. See 2B for more details.

Carry the total from this schedule to Page 5, Section II, Column A or D, Line 3 of the return.

## Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 4 of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2B.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

**Note:** The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart below defines the tax rate on aviation gasoline by product and use.

**Tax Rate on Aviation Gasoline by Product and Use**

<b>Tax Rate by Use</b>			
	<b>Used in an Aircraft</b>	<b>Used in a Motor Vehicle</b>	<b>Used for Any Other Purpose</b>
<b>Gasoline</b> (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)	0.069 Chapter 206, Part III, F.S. (\$0.069 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 206, Part I, F.S. See Tax Information Publication with motor fuel tax rates.
<b>Not Gasoline</b> (Octane < 75 or Lead Content > 0.05 grams per gallon)	0.069 Chapter 206, Part III, F.S. (\$0.069 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 212, F.S. 6% + Surtax on the total sales price.

For all rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) and select Fuel and Pollutant Tax Rates.

R. XX/XX

**Jet Fuel or Undyed Kerosene Converted from**

**Aviation to Undyed Diesel Fuel:** If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use (whether for sale or use by the reporting wholesaler):

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.
- Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 4 of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2B.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

**Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-Users**

Report disbursements of gasoline, gasohol, or denatured ethanol sold to retail dealers or end-users. You are considered an end-user if you deliver motor fuel to company-owned stations or use motor fuel in company-owned vehicles. List in detail, each disbursement of gasoline or gasohol sold. Complete a separate Schedule 5LO for disbursements of gasoline and disbursements of gasohol.

If you are filing a paper return, complete Schedule 5L and transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your tax information electronically, you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the system will do it for you. The system will also transfer the total Schedule 5LO gallons to Page 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two – digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued.

Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1.

**Note:** The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

**Schedule 7A – Gallons Exported by Other Than Bulk Transfer (Licensed Exporters Only)**

Use this schedule to report gallons of dyed diesel and tax-paid gallons of gasoline, gasohol, undyed diesel, biodiesel, or aviation fuel that you export by common or private carrier. List each export in detail.

Carry the total from this schedule to Page 5, Section II, Line 5 on the return.

**Schedule 7B – Gallons Exported – Other State's Tax Paid to Supplier (Licensed Exporters Only)**

Use this schedule to report exports of gasoline, undyed diesel, dyed diesel, biodiesel, and aviation fuel when the destination state's tax is paid to the supplier at the time of purchase or receipt, and the supplier remits the tax directly to the destination state. List each export in detail. A copy of the state of destination's tax return is required to support the gallons of fuel reported on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

**Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)**

Use this schedule to report sales of gasoline, gasohol, denatured ethanol, undyed diesel, dyed diesel, or biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. List each disbursement in detail.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

**Schedule 10 – Gallons of Undyed Diesel Fuel, Jet Fuel, or Aviation Gasoline Delivered to Other Tax-exempt Entities**

Use this schedule to report:

- sales of undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes,
- sales of jet fuel or prepackaged undyed kerosene in quantities of five (5) gallons or less
- deliveries of undyed kerosene to residential addresses for home heating, or
- deliveries of undyed kerosene to retail dealers for home heating where the retail dealer is not capable of fueling vehicles from exempt storage tanks.

R. XX/XX

- sales of aviation fuel to the federal government when used in a governmental aircraft.
- sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than ~~0.05~~ **0.05** grams per gallon, for use other than in an aircraft.

**Special Provision For Sales to Farmers:** If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL ~~32399~~ 6417, or call 850-617-8594, **32314-6417**, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

**Deliveries to facilities not registered with the DEP:**

If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

**Aviation ~~Gasoline~~ **0.05** Line Delivered or Used** – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than ~~0.05~~ grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Column B, Line 8 of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Column D, Line 8 of the return.

Carry the total from this schedule for aviation gasoline (**Product Type 125**) used for purposes other than in an aircraft to Page 5, Section II, Column D, Line 8 of the return.

To calculate the qualifying credit for taxes previously paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor ~~Credit~~ Worksheet).

**Credits**

**Other Schedules**

**Retail Local Option Tax Worksheet – Summary By County - Schedule 11 (Pages 11 and 12)**

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

**Note:** If you are filing a paper return, once Schedule 5L is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1 of the return.

**Note:** The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 8 of the return. The remaining portion above the minimum local option tax will be printed on and used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.



Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Line 13, Column A, on Page 4 of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Line 15, Column A, Page 4 of the return.

**Note:** The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

### Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate (e.g., aviation fuel converted to highway use) if you:

- sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes;
- sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery;
- export tax-paid fuel;
- sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less
- deliver kerosene to residential addresses for home heating;
- deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks; or
- convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

Carry the total from this worksheet (Schedule 12, Page 13) to Line 25 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application for Refund*, with the Department instead of claiming a credit.

You may also use this worksheet to claim a credit for aviation fuel tax:

- paid to your Florida supplier, at the time of purchase; or
- self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

### Schedule 12 Instructions for Shared Collection Allowance Add-Back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a wholesaler who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

Credits

The Ultimate Vendor ~~Credit~~ Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The “shared collection allowance add-back” is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, **24**, “Combined Net Tax Due” (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

**Table of Schedule Types**

<b>Schedule of Receipts Table</b> - Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons Received from Licensed Supplier – Other State Taxes Paid
2A.	Gallons Received -Tax – Unpaid (Imports)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
<b>Schedule of Disbursements Table</b> - Use one of the following schedule types for each product type reported.	
5A.	Diesel Gallons Delivered - All Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users
7A.	Gallons Exported by Other Than Bulk Transfer - Florida Tax Paid
7B.	Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

**Table of Product Types**

<b>Column A</b>	<b>Column B</b>
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
<b>Column C</b>	<b>Column D</b>
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

Insert text marked B on Page 13

**References**

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)**

DR-26 Application for Refund, Rule 12-26.008, F.A.C.

## DR-309632N Wholesalers and Importers Returns new language

### (A)

**File and Pay Electronically:** Licensed wholesalers and importers are required to file and pay electronically. Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

Wholesalers/Importers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a fixed-length text (flat) or comma-delimited (CSV) file format as provided in the "*Import File Specifications for Flat File and Comma Delimited (CSV)*" document at [floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo).

Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate data.

**Fuel Tracking Requirements Penalty** – Licensed wholesalers and importers who do not file electronically or who submit inaccurate data or data formatted incorrectly, will be notified by the Department in writing. The licensed wholesalers and importers will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected. This penalty is in addition to any other penalty imposed by law.

**Electronic Submission Penalty** – Licensed wholesalers and importers are required to file and pay tax electronically if their tax remittance during the State of Florida's prior fiscal year (July 1 through June 30) was greater than \$5,000. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department, must combine the tax payments for all such locations in order to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a licensed wholesaler or importer has tax remittance greater than \$5,000 and they do not file electronically. This penalty is in addition to any other penalty imposed by law.

*Add this information to the end of instructions before reference box*

### (B)

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.

For more information on Fuel Tax, visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel). There you will find information on Temporary Fuel Tax Licenses during Disasters or Declared State of Emergencies, Tax Incentives, Refunds, Rate Charts, and the Tank Facility Database from the Florida Department of Environmental Protection.



## Instructions for Filing Mass Transit System Provider Fuel Tax Return

For Calendar Year

R. XX/XX  
Rule 12B-5.150, F.A.C.  
Effective XX/XX

DR-309633N

R. 01/15

TC

Rule 12B-5.150

Florida Administrative Code

Effective 01/15

Page 1 of 4

## General Instructions

### Who Must File?

Licensed mass transit system providers must use this return monthly to report acquisitions, inventory, and use of gasoline, undyed diesel, dyed diesel, and biodiesel fuel. This return is also used to report credits of tax-paid gasoline, undyed diesel, and biodiesel fuel used on the highway, and to pay tax for the use of dyed diesel on the highway as defined under section (s.) 206.87(1)(a) and (b), Florida Statutes (F.S.).

Counties or municipalities that use fuel for both highway use as a mass transit system provider and as a local government user must have separate licenses for each function and file separate returns. Fuel used by a mass transit system provider must be reported on the *Mass Transit System Provider Fuel Tax Return* (DR-309633). Fuel for county and municipal highway use must be reported on the *Local Government User of Diesel Fuel Tax Return* (DR-309634).

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If you do not file your return electronically, it must be postmarked or hand-delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, or general holiday, electronic and paper returns will be considered timely if filed on the next business day.

**Electronic Filing:** You may file your *Mass Transit System Provider Fuel Tax Return* by using our online application. You may enroll to file electronically on our website at [floridarevenue.com/taxes/enrollment](http://floridarevenue.com/taxes/enrollment).

**Payment Due Date:** You must initiate your electronic payment no later than 5:00 p.m. ET on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. Check the *Calendar of Due Dates*, Form DR-659. Visit the Department's website at [floridarevenue.com](http://floridarevenue.com) for information on filing and paying taxes electronically. [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section.

If you do not file your payment electronically, it must be postmarked or hand-delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, payments will be accepted as timely if filed on the next business day.

**Late Returns:** If your payment return is late, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent 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 published

in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted online at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**Tax and Credit Rates:** The applicable tax and credit rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in Taxpayer Information Publications on the Department's website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation Section 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.

### Reporting of Biodiesel Product Types

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Biodiesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel, are included in the definition of diesel. These products are taxable at the diesel fuel rate when produced in or imported into this state in the same form as diesel. Report unblended biodiesel as **Product Type B00**. Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Column B, Line 2. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**). Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Column B, Line 2. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

**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 blended with at least 1.97 percent gasoline by volume to render the product unsuitable for human consumption.

**Note: Motor Fuel tax is due on all gallons of fuel grade ethanol.**

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blend which contains not more than ~~ninety-one percent~~ 91% gasoline by volume. The ethanol content must not be less than ~~nine percent~~ 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

## Line-by-Line Instructions

**Do not make entries in shaded areas.**

When reporting less than ~~50~~ 0.50 gallons, round down to the nearest whole gallon, if ~~50~~ or more, round up to the nearest whole gallon.

### Part I – Gasoline

**Line 1: Beginning physical inventory** – The amounts entered on Line 1 must be the same as the ending physical inventory amounts from Line 5 of your previous month's return.

**Line 2: Receipts** – Report the total gallons of gasoline and gasohol from the Mass Transit and Local Government User - Schedule of Receipts on Line 2, Column A of your return. Report only the gallons of gasoline and gasohol received during the reporting period.

**Line 3: Disbursements** – Report the total gallons of gasoline and gasohol from the Mass Transit and Local Government User - Schedule of Disbursements on Line 3, Column A of your return. Report only the gallons of gasoline and gasohol disbursed during the reporting period.

**Line 3a. Off-highway use** – Report gallons of fuel used for "off-road" purposes. These gallons do not qualify for a refund.

**Line 3b.** Not applicable to mass transit systems providers.

**Line 3c. On-highway use** – Report gallons of fuel used in motor vehicles operated by the mass transit system provider.

**Line 4: Gain or loss** – Enter the number of gallons of gasoline and gasohol gained or lost in storage due to changes in temperature or spillage. Do not report gallons lost as a result of theft.

**Line 5: Ending physical inventory** – Enter the actual physical inventory as of the final day of the reporting period. The measurement must equal the result of Line 1 plus Line 2 minus Lines 3a and 3c plus or minus Line 4.

**Line 6: Gallons entitled to credit** – Enter the total of Line 3c minus any gains reported on Line 4.

**Line 7: Gasoline credit** – Multiply Line 6, Column A by Rate 1 listed above Part I - Gasoline. Enter the result on Line 7, Column A. Carry the total value to Page 3, Line 10b.

### Part II – Diesel

**Line 1: Beginning physical inventory** – The amounts entered on Line 1 must be the same as the ending physical inventory amounts reported on Line 5 of your previous month's return.

Enter gallons of undyed diesel on Line 1, Column B and gallons of dyed diesel on Line 1, Column C.

**Line 2: Receipts** – Enter the total gallons of diesel fuel reported on your schedule of receipts (Schedule 1A or Schedule 2A). Enter undyed diesel on Line 2, Column B and dyed diesel on Line 2, Column C of your return. Report only the gallons of undyed and dyed diesel fuel received during the reporting period.

**Line 3: Disbursements** – Report the total gallons of undyed and dyed diesel disbursed (used) during the month. Enter undyed diesel on Line 3, Column B and dyed diesel on Line 3, Column C of your return. Report only the gallons of undyed and dyed diesel fuel disbursed during the reporting period.

**Line 3a. Off-highway use** – Report gallons of fuel used for "off-road" purposes. These gallons do not qualify for refund.

**Line 3b.** Not applicable to mass transit systems providers.

**Line 3c. On-highway use** – Report gallons of fuel used in motor vehicles operated by the mass transit system provider.

- Report gallons of tax-paid undyed diesel fuel in Column B. These gallons qualify for a refund.
- Report gallons of untaxed dyed diesel fuel in Column C. These gallons are subject to tax.

**Line 4: Gain or loss** – Enter the number of gallons of diesel gained or lost in storage due to changes in temperature or spillage. Do not report gallons lost as a result of theft. Enter gallons of undyed diesel fuel on Line 4, Column B or gallons of dyed diesel fuel on Line 4, Column C.



**Line 5: Ending physical inventory** – Enter the actual physical inventory as of the final day of the reporting period.

**Line 6: Taxable gallons** – Carry the total gallons of dyed diesel fuel from Part II, Line 3c, Column C to Line 6, Column C.

**Line 7: Tax due** – Multiply Line 6, Column C by the tax rate on Line 7. Enter the result on Line 7, Column C. Carry the total to Page 3, Line 9.

**Line 8: Diesel fuel credit** – Subtract any gain reported on Line 4, Column B from Line 3c, Column B. Multiply the result by the credit rate on Line 8 and enter the result. Carry the diesel fuel credit value to Page 3, Line 10a.

**Line 9: Total diesel fuel tax due** – Carry the total from Page 4, Part II, Line 7, Column C to Line 9.

**Line 10a: Diesel fuel tax credit** – Carry the total from Page 4, Part II, Line 8, Column B to Line 10a.

**Line 10b: Gasoline fuel tax credit** – Carry the total from Page 4, Part I, Line 7, Column A to Line 10b.

**Line 11: Combined credits** – Add Lines 10a plus 10b.

**Line 12: Net tax due** – Subtract Line 11 from Line 9. If Line 11 is greater than Line 9, enter the difference in brackets on Line 12 and carry the amount to Line 16.

**If your return and payment are submitted on time you may skip to Line 15. If your return or payment is filed after the 20th day of the month, you must calculate and pay penalty and/or interest**

**Line 13: Penalty** – If your return or payment is late, compute penalty as indicated in the General Instructions under Late Returns and enter the result.

**Line 14: Interest** – If your tax payment is late, compute interest as indicated in the General Instructions under Late Returns and enter the result.

**Line 15: Total due with return** – If Line 9 is greater than Line 11; enter the result of Line 9 minus Line 11 plus Lines 13 and 14 on Line 15. This is the amount of tax, penalty, and interest you owe with your return.

**Line 16: Amount to be refunded** – If Line 11 is greater than Line 9, enter the result of Line 11 minus Line 9.

## Schedule Instructions

You must provide completed schedules of receipts for all gasoline, gasohol, and diesel transactions. You must file a separate schedule for each type of fuel received. If you need additional copies of schedules you may make as many copies as you need to provide the required information. You must submit required schedule information in the same format as the schedules provided.

## Schedule of Receipts (Pages 5 and 6)

The following schedule types provide detail in support of the amounts shown as receipts on your return. Use this schedule to report receipts of gasoline, gasohol, and diesel on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each receipt before your return is considered complete.

If you submit a fuel management report for the detail required on the Schedule of Receipts, it must include a summary total entry for each supplier you acquire product from. The fuel management report must be in the same format and provide the same information as the schedules provided.

### 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 (Gasoline or undyed diesel including undyed biodiesel)
- 2A.** Gallons Received – Tax Unpaid (Dyed Diesel and any untaxed biodiesel)

### Name of Mass Transit System, County, Municipality, or School District, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting mass transit system provider shown on the front of the tax return.

## Column Instructions

**Column (1): Name of Supplier** – Enter the name of the supplier that sold you the product.

**Column (2): Supplier's FEIN/DEPN** – Enter the FEIN/DEPN of the supplier that sold you the product.

**Column (3): Date Received** – Enter the date the product was delivered to you.

**Column (4): Invoice Number** – Enter the invoice or other document number issued by the supplier.

**Column (5): Gallons Received** – Enter the net amount of whole gallons received.

### ~~YOU MUST SIGN AND DATE YOUR RETURN~~

Visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel) for the tank facility database to obtain the DEPN (Department of Environmental Protection Number) for your supplier.

You must sign and Date Your Return

### Table of Schedule Types

<b>Schedule of Receipts</b> - Use one of the following schedule types for each product type reported.	
1A	Gallons Received - Florida Tax Paid
2A	Gallons Received - Tax Unpaid

The table below lists the reportable product types and the appropriate columns on the tax return.

### Table of Product Types

<b>Section A</b> 065 Gasoline  124 Gasohol	<b>Section B</b> 167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2) <div>add /</div> <div>(B100)</div> B00 - Undyed/Unblended Biodiesel (B00)
<b>Section C</b> 226 High Sulfur Diesel Fuel-Dyed  227 Low Sulfur Diesel Fuel-Dyed  D00 Dyed Biodiesel (B100)	

Insert language on last  
page labeled "B" here

#### 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).

DR-309633  
DR-309634

Mass Transit System Provider Fuel Tax Return  
Local Government User of Diesel Fuel Tax Return

Rule 12B-5.150, F.A.C.  
Rule 12B- 5.150, F.A.C.



**File and Pay Electronically:** Licensed mass transit system providers are required to file and pay electronically. There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

**Tracking Systems Reporting Requirements Penalty** – This penalty is assessed if a licensed mass transit system provider does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A licensed mass transit system provider who does not file properly will be notified by the Department in writing. The licensed mass transit system provider will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

**Electronic Submission Penalty** – This penalty is imposed if a licensed mass transit system provider remitted more than \$5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a retailer has tax remittance greater than \$5,000 and did not file or pay electronically.

Enroll to file and pay electronically at **[floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll)**.

Language B

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.

For more information on Fuel Tax, visit **[floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel)**. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.



# Instructions for Filing Local Government User of Diesel Fuel Tax Return

For Calendar Year

R. XX/XX  
Rule 12B-5.150, F.A.C.  
Effective XX/XX

DR-309634N  
R. 01/15  
TO  
Rule 12B-5.150  
Florida Administrative Code  
Effective 01/15

Page 1 of 4

## General Information

### Who must file?

Licensed local government users must use this return monthly to report acquisitions, inventory, and use of gasoline, undyed diesel, dyed diesel, and biodiesel fuel. This return is also used to report credits of tax-paid gasoline, undyed diesel, and biodiesel fuel used on the highway, and to pay tax for the use of dyed diesel on the highway as defined under section (s.) 206.87(1) (a), (b), (c), and (d), Florida Statutes (F.S.).

Counties or municipalities that use fuel for both highway use as a mass transit system provider and as a local government user must have separate licenses for each function and file separate returns. Fuel used by a mass transit system provider must be reported on the *Mass Transit System Provider Fuel Tax Return* (DR-309633). Fuel for county and municipal highway use must be filed on the *Local Government User of Diesel Fuel Tax Return* (DR-309634).

A county or municipality that uses fuel for highway use may report that activity and school district activity on the same return if the FEIN for the county or municipality and school district are the same. If the school district has a different FEIN, the school district must file a separate return.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If you do not file your return electronically, it must be postmarked or hand-delivered to the Department on or before the 20th day of the month following the collection month. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns accepted as timely if filed on the next business day.

**Electronic Filing:** File your *Local Government User of Diesel Fuel Tax Return* by using our online application. You may enroll to file electronically on our website at [floridarevenue.com/taxes/enrollment](http://floridarevenue.com/taxes/enrollment).

and receive a confirmation number  
new penalty language  
see A  
must initiate your electronic filing by 5 p.m. ET on the business day prior to the 20th. You must send electronic payment on or before the initiation deadlines. (Check the *Calendar of Due Dates, Form DR-659*.) Visit the Department's website at [floridarevenue.com](http://floridarevenue.com) for information on filing taxes electronically.

**Late Returns:** If your payment or return is late, a delinquency penalty of 10 percent of the tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50 percent of 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 published

in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted online at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**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.

[Taxpayer Services](#)

**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.

**Tax and Credit Rates:** The applicable tax and credit rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in TIPs on the Department's website at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

### Reporting of Biodiesel Product Types

**Biodiesel (B100):** Biodiesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel, are included in the definition of diesel. These products are taxable at the diesel fuel rate when produced in or imported into this state in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**. Report tax paid fuel on Schedule 1A, and carry the total gallons to Part II, Line 2, Column D, F, or H. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

**Note:** Municipalities, counties, and school districts that produce biodiesel for sale must obtain a wholesalers license and report inventory, production and sales on the *Wholesaler/Importer Fuel Tax Return* (DR-309632).

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report **Type D00**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Line 2, Column E, G, or I.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**). Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Line 2, Columns D, F, and H. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

**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 blended with at least 1.97 percent gasoline by volume to render the product unsuitable for human consumption. Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part I, Line 2, Column A, B, or C.

**Note: Motor fuel tax is due on all gallons of fuel grade ethanol.**

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel which contains not more than ~~ninety-one percent (91%)~~ gasoline by volume, and the ethanol content must not be less than ~~nine percent (9%)~~ by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return on Page 4, Part I, Line 2, Column A, B, or C.

## Line-by-Line Instructions

**Do not make entries in shaded areas.**

0.50

When reporting less than ~~.50~~ gallons, round down to the nearest whole gallon, if ~~.50~~ or more, round up to the nearest whole gallon.

Counties, municipalities, and school districts must report information in the appropriate columns in Part I and Part II of the return.

### Part I - Gasoline

**Line 1: Beginning physical inventory** – The amounts entered on Line 1 must be the same as the ending physical inventory amounts from Line 5 of your previous month's return.

**Line 2: Receipts** – Report the total gallons of gasoline and gasohol from the Local Government User - Schedule of Receipts on Line 2, Column A, B, or C of your return based on your filing entity type. Report only the gallons of gasoline and gasohol received during the reporting period.

**Line 3: Disbursements** – Report the total gallons of gasoline and gasohol from the Local Government User - Schedule of Disbursements on Line 3, Column A, B, or C of your return.

move text up

based on your filing entity type. Report only the gallons of gasoline and gasohol disbursed during the reporting period.

**Line 3a: Off-highway use** – Report gallons of fuel used for "off-road" purposes. These gallons do not qualify for a refund.

**Line 3b: Sales** – Report gallons of fuel you held in storage and sold. These gallons do not qualify for refund.

**Line 3c: On-highway use** – Report gallons of fuel used in motor vehicles operated by the municipality, county, or school district, which qualify for refund.

**Line 4: Gain or loss** – Enter the number of gallons of gasoline and gasohol gained or lost in storage due to changes in temperature or spillage on Line 4, Columns A, B, and C of your return based on your filing entity type. Do not report gallons lost as a result of theft.

**Line 5: Ending physical inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. Line 5 must equal Line 1 plus Line 2 minus Lines 3a, 3b, and 3c plus or minus Line 4.

**Line 6A: Gallons entitled to credit** – Enter the total of Line 3c minus any gain reported on Line 4.

**Line 6B: Credit Rate** – The credit rate is entered by the Department.

**Line 7: Gasoline credit** – Multiply Line 6A, Columns A, B, and C by the credit rate (Line 6B) and enter the results in Columns A, B, and C.

**Line 8: Total gasoline credit** – Add Line 7, Columns A, B, and C.

### Part II - Diesel

**Line 1: Beginning physical inventory** – The amounts entered on Line 1 must be the same as the ending physical inventory amounts reported on Line 5 of your previous month's return.

- Report gallons of tax paid diesel fuel in inventory in Columns D, F, and H based on your filing entity type.
- Report gallons of tax unpaid diesel fuel in inventory in Columns E, G, and I based on your filing entity type.

**Note:** See biodiesel and biodiesel blends.

**Line 2: Receipts** – Report the total gallons of diesel from the Local Government User - Schedule of Receipts on Line 2, Columns D, E, F, G, H, and I of your return based on your filing entity type. Report only the gallons of tax paid or unpaid diesel received during the reporting period.

**Line 3: Disbursements** – Report the total gallons of diesel from the Local Government User - Schedule of Disbursements on Line 3, Columns D, E, F, G, H, and I of your return based on your filing entity type. Report only the gallons of tax paid or unpaid diesel disbursed during the reporting period.

**Line 3a: Off-highway use** – Report gallons of fuel used for "off-road" purposes. These gallons qualify for refund.

**Line 3b: Sales** – Report gallons of fuel you held in storage and sold. These gallons do not qualify for refund.

**Line 3c: On-highway use** – Report gallons of fuel used in motor vehicles operated by the municipality, county, or school district, which qualify for refund.

- Report gallons of tax-paid diesel fuel in Columns D, F, and H. These gallons qualify for a refund.
- Report gallons of untaxed diesel fuel in Columns E, G, and I. These gallons are subject to tax.

**Line 4: Gain or loss** – Enter the number of gallons of tax paid or unpaid diesel gained or lost in storage due to changes in temperature or spillage, on Line 4, Columns D, E, F, G, H, and I based on the filing entity type. Do not report gallons lost as a result of theft.

**Line 5: Ending physical inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. Line 5 must equal Line 1 plus Line 2 minus Line 3a, 3b, and 3c plus or minus Line 4.

- Report gallons of tax paid diesel fuel in Columns D, F, and H based on your filing entity type.
- Report gallons of tax unpaid diesel fuel in Columns E, G, and I based on your filing entity type.

**Note:** See biodiesel and biodiesel blends.

**Line 6A: Taxable gallons** – Enter the total gallons of tax unpaid diesel fuel from Part II, Line 3c, Columns E, G, and I.

**Line 6B: Tax Rate** – The tax rate is entered by the Department.

**Line 7: Diesel fuel tax due** – Multiply Line 6A, Columns E, G, and I by the tax rate (Line 6B) and enter the results in Columns E, G, and I.

**Line 8: Diesel fuel credit (Off-highway use)** – Multiply Line 3a, Columns D, F, and H by the credit rate and enter the results in Columns D, F, and H.

**Line 9: Diesel fuel credit (On-highway use)** – Subtract any gain reported on Line 4 from Line 3c for Columns D, F, and H. Multiply the results by the credit rate and enter the credit in Columns D, F, and H.

**Line 10: Total diesel fuel credit** – Add Line 8 to Line 9, Columns D, F, and H and enter the results.

**Line 11: Total diesel fuel tax due** – Enter the sum of Columns E, G, and I from Part II, Line 7.

**Line 12a: Part II diesel fuel tax credit** – Enter the sum of Columns D, F, and H from Part II, Line 10.

**Line 12b: Part I gasoline fuel tax credit** – Enter the amount from Part I, Line 8.

**Line 13: Combined credits** – Enter the sum of Line 12a plus Line 12b.

**Line 14: Net tax due** – Subtract Line 13 from Line 11.

**Note:** If Line 13 exceeds Line 11, enter the difference in brackets on Line 14.

**If your return and payment are submitted on time, you may skip to Line 17. ~~If your return or payment is filed after the 20th day of the month, you must compute and pay penalty and/or interest.~~**

**Line 15: Penalty** – If your return or payment is late, compute penalty as indicated on Page 1 under “Late Returns” and enter the result.

**Line 16: Interest** – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

**Line 17: Total due with return** – If Line 11 is greater than Line 13; enter the result of Line 11 minus Line 13 plus Lines 15 and 16 on Line 17. This is the amount of tax, penalty, and interest you owe with your return.

**Line 18: Amount to be refunded** – If Line 13 is greater than Line 11, enter the result of Line 13 minus Line 11 on Line 18.

## Schedule Instructions

You must provide a completed schedule(s) of receipts for all gasoline, gasohol, and diesel transactions. You must file a separate schedule for each type of fuel received or sold. If you need additional copies of schedules, you may make as many copies as you need to provide the required information. You must submit required schedule information in the same format as the schedules provided.

### Schedule of Receipts (Pages 5 and 6)

The following schedule types provide detail in support of the amounts shown as receipts on your return. Use this schedule to report receipts of gasoline, gasohol, and diesel on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each receipt before your return is considered complete.

If you submit a fuel management report for the detail required on the Schedule of Receipts, it must include a summary total entry for each supplier you acquire product from. The fuel management report must be in the same format and provide the same information as the schedules provided.

#### 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 (Gasoline or tax paid diesel including tax paid biodiesel)

**2A: Gallons Received** – Tax Unpaid (Dyed Diesel and any untaxed biodiesel)

#### Name of Local Government User, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting local government user shown on the front of the tax return.

## Column Instructions

**Column (1): Name of Supplier** – Enter the name of the supplier that sold you the product.



or Department of Environmental Protection (DEP) number

Visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel) for the tank facility database to obtain the DEPN (Department of Environmental Protection Number) for your supplier.

R. XX/XX  
Page 4 of 4

DR-309634N  
R. 04/15  
Page 4

**Column (2): Supplier's FEIN/DEPN** – Enter the FEIN/DEPN of the supplier that sold you the product.

**Column (3): Date Received** – Enter the date you received the product.

**Column (4): Invoice Number** – Enter the invoice or other document number issued by the supplier.

**Column (5): Gallons Received** – Enter the net amount of whole gallons received.

**Biodiesel Production** – Report all biodiesel produced during the month on Schedule 2A (Schedule of Receipts – Local Government User). Summarize biodiesel production by entering your name and FEIN in Columns 1 and 2, the last day of the month in Column 3, sum in Column 4, and the total gallons produced for the month in Column 5.

### Schedule of Disbursements (Pages 7 and 8)

The following schedule types provide detail in support of the amounts shown as disbursements to other local government users on your return. Use this schedule to report disbursements of gasoline, gasohol, and diesel (including biodiesel) on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each disbursement before your return is considered complete.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following disbursement schedule types with the appropriate product type.

**5A: Gallons Disbursed** – Tax Paid

**6B: Gallons of Dyed Diesel Disbursed** – Florida Tax Unpaid

**Name of Local Government User, FEIN, and Collection Period Ending**

Enter the appropriate information on each schedule page for the reporting local government user shown on the front of the tax return.

### Column Instructions

**Column (1): Name of Purchaser** – Enter the name of the purchaser that bought the product from you.

**Column (2): Purchaser FEIN** – Enter the FEIN of the purchaser that bought the product from you.

**Column (3): Date Sold** – Enter the date you sold the product.

**Column (4): Document Number** – Enter the invoice or other document number you issued to the purchaser.

**Column (5): Gallons Sold** – Enter the net amount of whole gallons sold.

#### Schedule Type Identifying Information

**Schedule 5A Gallons of Undyed Diesel, Gasoline or Gasohol Delivered – All Taxes Collected**

Use this schedule to report sales of undyed diesel, gasoline, gasohol, or biodiesel fuel.

See new text for Reference box "B" on next page

### Schedule 6B Gallons of Dyed Diesel Delivered – Florida Tax Unpaid

Use this schedule to report sales of dyed diesel fuel or untaxed biodiesel.

**Biodiesel Producers** – Municipalities, counties, and school districts that manufacture biodiesel are not authorized to sell biodiesel to anyone, including other local government entities, unless all of the following apply:

1. The municipality, county, or school district is licensed as a wholesaler.
2. The municipality, county, or school district reported production, sales, and inventory of biofuel on a *Wholesaler/Importer Fuel Tax Return* (DR-309632).
3. The municipality, county, or school district paid state and local option taxes on all biofuel produced during the collection period.

You Must Sign and Date Your Return

~~YOU MUST SIGN AND DATE YOUR RETURN.~~

### Table of Schedule Types

Schedule of Receipts - Use one of the following schedule types for each product type reported.	
1A	Gallons Received - Florida Tax Paid
2A	Gallons Received - Tax Unpaid
Schedule of Disbursements - Use one of the following schedule types for each product type reported.	
5A	Gallons Disbursed - Tax Paid
6B	Gallons of Dyed Diesel Disbursed - Florida Tax Unpaid

### Table of Product Types

The following table lists the reportable product types and the appropriate columns on the tax return.

Part I	Part II Columns D, F, and H	Part III Columns E, G, and I
<b>065</b> - Gasoline	<b>167</b> - Low Sulfur Diesel	<b>226</b> - High Sulfur Diesel Fuel - Dyed
<b>124</b> - Gasohol	<b>#2/Undyed/Blended Biodiesel</b> (B20, B10, B5, B2)	<b>227</b> - Low Sulfur Diesel Fuel - Dyed
	<b>B00</b> - Undyed Unblended Biodiesel (B100)	<b>D00</b> - Dyed Biodiesel (B100)

## New Penalty Language for Page 1 labeled "A"

**File and Pay Electronically:** Licensed local government users of diesel fuel are required to file and pay electronically. There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

**Tracking Systems Reporting Requirements Penalty** – This penalty is assessed if a licensed local government user of diesel fuel does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A licensed local government user of diesel fuel who does not file properly will be notified by the Department in writing. The licensed local government user of diesel fuel will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

**Electronic Submission Penalty** – This penalty is imposed if a licensed local government user of diesel fuel remitted more than \$5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a retailer has tax remittance greater than \$5,000 and did not file or pay electronically.

Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

This text precedes the Reference Box

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.

For more information on Fuel Tax, visit [floridarevenue.com/taxes.fuel](http://floridarevenue.com/taxes.fuel). Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

Reference  
Box  
language

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

DR-309633	Mass Transit System Provider Fuel Tax Return	Rule 12B-5.150
DR-309634	Local Government User of Diesel Fuel Tax Return	Rule 12B-5.150
DR-309632	Wholesaler/Importer Fuel Tax Return	Rule 12B-5.150



# Instructions for Filing Blender Fuel Tax Return For Calendar Year

R. XX/XX  
Effective XX/XX

DR-309635N  
R. 01/22  
Rule 12B-5.150, F.A.C.  
Effective 01/22  
Page 1 of 8

## General Information

**Alternative Fuel** – Beginning January 1, 2014, alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A “natural gas fuel retailer” is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

**Who Must File?** Any person who is not otherwise licensed under Chapter 206, Florida Statutes (F.S.), and who is engaged in the activity of blending gasoline, gas denatured ethanol, diesel, or aviation fuel with tax partially untaxed products for personal use in a vehicle, machine, vessel, or aircraft.

### Examples of blending include:

1. Mixing alcohol products (such as ethanol) with gasoline to create gasohol;
2. Mixing undyed kerosene with undyed diesel fuel to increase the volume of diesel fuel;
3. Mixing waste oil products with diesel fuel to increase the volume of diesel fuel;
4. Mixing or adding any product that increases the volume of existing highway fuel; and
5. Any product created through blending or use upon which fuel taxes were not previously paid.

The *Blender Fuel Tax Return* (DR-309635) is used by licensed blenders to report receipts and disbursements of taxable fuel.

**Blenders:** Generally, blenders are taxpayers who purchase highway fuels tax-paid from their supplier. Blenders increase (or extend) the usable volume of highway fuels by mixing tax paid fuel (motor fuel, diesel fuel, or aviation fuel) with products that are typically not used as a highway fuel.

You must register with the Department and file a pollutants tax return if you mix a tax unpaid blend stock with a motor, diesel, or aviation fuel.

**Note:** Licensed blenders are not authorized to purchase motor fuel, undyed diesel fuel, or aviation fuels tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel, or aviation fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, undyed diesel fuel, or aviation fuel that do not require fuel license to be purchased tax-free.

Licensed wholesalers and terminal suppliers are not required to obtain a blenders license to convert or blend

an untaxed product to/with a taxable product to propel a vehicle, vessel, machine, or aircraft.

**File and Pay Electronically:** Licensed blenders are required to file and pay electronically using the Department's web-based filing application. Blenders will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use comma-delimited (CSV) or fixed-length text (flat file) format as provided in the “Import File Specifications for Flat File and Comma Delimited (CSV)” document at [floridarevenue.com/taxes/importinf](http://floridarevenue.com/taxes/importinf). Enroll to file and pay electronically at [floridarevenue.com/taxes/enroll](http://floridarevenue.com/taxes/enroll).

A licensed blender who does not file electronically, uses an invalid format, or submits erroneous data will be notified by the Department in writing. The blender will have three months from the date of notification to correct any identified errors. After the three month period ends, a penalty of \$5,000 will be imposed each month the identified error remain uncorrected.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day and receive a confirmation number.

**Payment Due Date:** You must initiate your electronic payment no later than 5:00 p.m., ET on the business day prior to the 20th day of the month. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for due dates. Visit [floridarevenue.com/taxes/filep](http://floridarevenue.com/taxes/filep) for information on filing and 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 on 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 and posted at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

rates.



and available at

**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), F.S., are published annually in TIPs at [floridarevenue.com/taxes/tip-rates](http://floridarevenue.com/taxes/tip-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 in TIPs at [floridarevenue.com/taxes/tip-rates](http://floridarevenue.com/taxes/tip-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.

## Reporting of Kerosene and Biodiesel Product Types

**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is purchased or imported into Florida. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax.

Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specification of s. 206.8741, F.S., is exempt from diesel fuel tax. Report

dyed biodiesel as **Product Type D00**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products and dyed kerosene.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed diesel and pure undyed biodiesel.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel and dyed kerosene products.

**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 blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

See exhibits A and B on the last page of these instructions for a description of product and schedule types.

## Line-by-Line Instructions

Lines 1 through 24 are found on Page 4 of the Blender Fuel Tax Return: **(Form DR-309635)**.

**Do not make entries in shaded areas.** 0.50

*When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.*

**Line 1: Beginning Physical Inventory** – Report the actual beginning inventory (physical reading) of:

- gasoline, gasohol, and denatured ethanol in Column A;
- undyed diesel fuel, including biodiesel products, in Column B;
- dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C; and
- aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

**Note:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as aviation fuel, which is subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or when imported into Florida.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users.

Report local option taxes on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section I, Line 3 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedule 2B (non-tax paid gallons) plus gallons received tax-paid.

**Note:** This line must include receipts of aviation gasoline converted to highway use and receipts of undyed kerosene (previously taxed as jet fuel) blended with diesel fuel for highway use.

**Line 3: Disbursements** – Use Line 3 to report gallons of gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, blended products, and aviation fuel used during the month.

Enter the amounts from Page 5, Section II, Line 5 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5HW and 5LO (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost in storage due to changes in temperature for each product type. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Taxable Gallons** – Enter the amounts from Page 5, Section I, Line 1 (Columns A, B, and D).

**Line 8: Gasoline and Diesel** – Multiply the gallons from Line 7, Columns A and B, by the tax rates and enter the results in the appropriate columns.

**Line 9: Aviation** – Multiply the gallons from Line 7, Column D by the tax rate and enter the result.

#### Line 10: Collection Allowance –

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline collection allowance rate on Line 10 and enter the result in Column A.
- **Aviation** – Multiply the tax due from Line 9, Column D by the aviation fuel tax rate on Line 10 and enter the result in Column D.

**Line 11: Collection Allowance – Diesel** – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 11 and enter the result in Column B.

#### Line 12: Net State Fuel Tax Due –

- For gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 10 from Line 8 and enter the result in Column A.
- For undyed diesel fuel (Column B) – Subtract Line 11 from Line 8 and enter the result in Column B.
- For aviation fuel (Column D) – Subtract Line 10 from Line 9 and enter the result in Column D.

#### Line 13: Local Option Tax Entitled to Collection

**Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column C.

**Line 14: Collection Allowance – Gasoline Local Option Tax** – Multiply the tax due from Line 13 by the collection allowance rate and enter the result in Column A.

#### Line 15: Local Option Tax Not Entitled to Collection

**Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

#### Line 16: Total Local Option Tax Due – Gasoline –

Subtract Line 14 from Line 13, add Line 15, and enter the result in Column A.

#### Line 17: Local Option Tax Entitled to Collection

**Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

#### Line 18: Collection Allowance – Diesel Local Option

**Tax** – Multiply the tax due from Line 17, Column B, by the collection allowance rate and enter the result in Column B.

#### Line 19: Local Option Tax Not Entitled to Collection

**Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

#### Line 20: Total Local Option Tax Due – Diesel –

Subtract Line 18 from Line 17, add Line 19, and enter the result in Column B.

**Line 21: Total Tax Due – Gasoline** – Add Line 12, Column A, to Line 16, Column A and enter the result in Column A.

**Line 22: Total Tax Due – Diesel** – Add Line 12, Column B, to Line 20, Column B and enter the result in Column B.

**Line 23: Total Tax Due – Aviation** – Enter the amount from Line 12, Column D.

**Line 24: Combined Gasoline, Diesel, and Aviation**

**Fuel Tax Due** – Add Line 21, Column A, Line 22, Column B, and Line 23, Column D, and enter the result in Column D. Carry the total to Page 3, Line 24.

**Line 25: Ultimate Vendor Credits** – Enter the amount from Schedule 12, Page 13, Line 25.

**Line 26: Credit Memos Issued by the Department of Revenue** – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

**Line 27: Tax Due with Return** – Add Lines 25 and 26, and subtract the total from Line 24 and enter the result.

**Line 28: Penalty** – If your return is late, compute penalty as indicated on Page 1 under “Late Returns” and enter the result.

**Line 29: Interest** – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

**Line 30: Total Due with Return** – Add the amounts from Lines 27, 28, and 29 and enter the result. This is the amount due with your return.

**You must sign and date your return.****Schedule Instructions**

You are required to file a separate schedule for each schedule and product type combination you report. **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.

**Note: Do not enter information in shaded areas.**

If you report:

- less than ~~.50~~ gallons, round down to the nearest whole gallon.
- ~~.50~~ gallons or more, round up to the nearest whole gallon.

**Schedule of Receipts**

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 receipt schedule types from the Schedule of Receipts Table with the product type found in the Product Type Table. Both tables (exhibits A and B) are located on the last page of these instructions.

**Company Name, FEIN, and Collection Period Ending**

Enter the appropriate information on each schedule page for the Blender 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 (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship

Visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel) for the Florida Department of Environmental Protection Tank Facility Database.

**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 was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

of receipts or disbursements

0.50

Table of Product Types

**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 5, Section I, and enter in the box matching the appropriate schedule and product type.

**Columns (10) and (11):** Not required for Florida reporting purposes.

**Schedule Type Identifying Information****Schedule 2B - Total Product Received or Blended – Florida Tax Unpaid**

Use Schedule 2B to report:

- the receipt of untaxed blend stock or untaxed highway fuel added to taxable fuel to increase the volume of motor, diesel, or aviation fuel. Examples of blend stocks or untaxed highway fuels include alcohol, natural gasoline, toluene, benzene, and waste oil.
- acquisitions or conversions (blending or rebrands) of previously untaxed product converted to highway use.
- conversions of aviation fuel to highway use. See Schedule 5HW for detailed instructions.

**Note:** Rebranding is the act of converting one product type to another. This process does not require that the product be blended with any other product to be marketed as the resulting product (example: Jet fuel rebranded and marketed as kerosene or as diesel #2).

You may use a roll-up total for the month to report:

- receipts of alcohol, blended with gasoline, to make gasohol
- receipts of blend stocks used to increase the volume of a taxable fuel
- the conversion of aviation fuel for highway use
- receipts of alternative fuel sold for use in out-of-state vehicles

Report summary roll-up totals by entering the appropriate product type, "BA" in Column 3 (inventory conversions only), "SUM" in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999997 for all other columns.

A roll-up summary may not be used to report the receipt of untaxed biodiesel or biodiesel blends. You must report the carrier, mode of transportation, points of origin and destination, identity of the seller, date received, document number, and net gallons of the product received.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 1 of the return.

**Schedule of Disbursements**

Use this schedule to report disbursements of fuel for the collection period.

**Schedule Type/Product Type**

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the ~~Product Type Table~~. Both tables (exhibits A and B) are located on the last page of these instructions. Table of Product Types

**Company Name, FEIN, and Collection Period Ending**

Enter the appropriate information on each schedule page for the reporting Blender 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. Use one of the following:

B = Barge  
BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)  
J = Truck  
PL = Pipeline  
R = Rail  
S = Ship

**Column (4): Point of Origin/Destination** – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or the point of destination.

**Option 1.** When the origin or destination point is from or to a terminal (either inside or outside of Florida), use the IRS terminal code to identify the point of origin or destination, as appropriate.

**Option 2.** When the origin or destination point is from or to a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of origin or destination, as appropriate. When the origin or destination is a location in Florida but is neither a terminal nor a facility required to be registered with DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

**Option 3.** When the origin or destination point 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 to a U.S. protectorate; all other non-U.S. points use "ZZ."

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser's Name/FEIN** – Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.



**Column (9): Document Number –**

- Enter the identifying number from the manifest issued at the terminal if the product was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (10): Net Gallons –**

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 10 on the last page of each schedule.
- Carry the total of each disbursement to Page 5, Section II, and enter in the box matching the appropriate schedule and product type.

**Columns (11) and (12):** Not required for Florida reporting purposes.

**Note:** Blenders may report the disbursement (use) of the fuel as a single line summary roll-up by entering the appropriate product type, "SUM" in Column 9, and the total net gallons used in Column 10. Enter 999999997 for all other columns.

**Schedule Type Identifying Information****Schedule 5HW – Aviation Fuel Converted for Highway Use**

Use Schedule 5HW to report aviation gasoline for use

other than in an aircraft and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate schedule 5HW for each product type reported.

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 2 of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2B.
- Report the use/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

**Note:** The tax rate on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart below defines the tax rate on aviation gasoline by product and use

**Tax Rate on Aviation Gasoline by Product and Use**

<del>Tax Rate by Use</del>			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
<b>Gasoline</b> (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 206, Part I, F.S. See Tax Information Publication with motor fuel tax rates.
<b>Not Gasoline</b> (Octane < 75 or Lead Content > 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 212, F.S. 6% + Surtax on the total sales price

**Schedule 5LO – Gasoline/Gasohol/Denatured Ethanol Delivered to Retail Locations and End-users**

Use Schedule 5LO to report:

- aviation gasoline converted to highway use gasoline or gasohol.
- alcohol converted or blended to create a highway use gasoline or gasohol.
- the use (self owned vehicles or equipment) of previously untaxed blend stocks.
- a product blended or converted to produce gasoline or gasohol.

Complete a separate Schedule 5LO for each product type (gasoline, gasohol, or denatured ethanol). Report this information in detail on a transaction-by-transaction basis. Once completed, transfer the information by product type (**065 – Gasoline/124 – Gasohol/E00 – Denatured Ethanol**) to the appropriate county listed on the Retail Local Option Worksheet. Report the gallons in the county where the product was either converted or blended. The gallon total from Schedule 5LO disbursements must equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

Rates vary by county, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) and select Fuel and Pollutant Tax Rates.

**Note:** You must report, as the “point of destination,” a valid DEP facility number of the end-user location where the gasoline, gasohol, or denatured ethanol was converted or delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1.

**Note:** Licensed blenders are not authorized to purchase motor fuel, undyed diesel fuel, or aviation fuels tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel, or aviation fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, undyed diesel fuel, or aviation fuel that do not require a fuel license to be purchased tax-free.

## Other Schedules

### Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use the Retail Local Option Worksheet (Schedule 11) to report the amount of local option tax due above the minimum rate prior to any collection allowance deduction. You must complete Schedule 5LO for each product type prior to filling out the Retail Local Option Worksheet

Upon completion of each Schedule 5LO, transfer a summary roll-up to Schedule 11, Column A. Report the gallons in Column A under the appropriate county where the product was blended, converted, or delivered. Report gallons in all counties of delivery whether those counties are at or above the minimum local option tax rate.

A separate Retail Local Option Tax Worksheet is required for each product type (e.g., gasoline, gasohol, and/or denatured ethanol). The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12). The accuracy of the information is important. The reported gallons are used to determine revenue distribution for each county.

Carry the Schedule 11 total to Page 5, Section II, Column A, Line 1 of the return.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Line 13, Column A, Page 4 of the tax return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Line 15, Column A, Page 4 of the tax return.

**Note:** The rates reported on this schedule have been reduced by the minimum local option tax rate. The minimum local option tax rate is the smallest local option rate imposed in all 67 Florida counties. This rate is added to the state tax to create a combined rate which is used within the calculation on Page 4, Line 8 of the return. The remaining portion above the minimum local option tax rate is used as part of the calculation on Schedule 11.

The local option taxes you report on this worksheet (Schedule 11) are due at the time the fuel was blended, converted, or used.

### Ultimate Vendor Credits Worksheet (Schedule 12, Page 13)

Complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate (e.g., aviation fuel converted to highway use). The following disbursements qualify for a Schedule 12 credit:

- Aviation fuel purchased at a reduced tax rate and converted for on-highway use by means of a Schedule 5HW disbursement.

Carry the total from this worksheet (Schedule 12, Page 13) to Line 25 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or liabilities created from receipts reported on Schedule 2B and/or disbursements reported on Schedule 5LO/11. You may apply for a refund by filing ~~Form DR-26, Application for Refund~~, with the Department instead of claiming a credit.

an

(Form DR-26),

**Types****Exhibit A – Table of Product Type Table**

The following table lists the reportable product types and the appropriate columns on the tax return.

Column A	Column B
065 – gasoline 124 – gasohol E00 – denatured ethanol	167 – undyed diesel B00 – undyed biodiesel (B100)
Column C	Column D
226 – high sulfur dyed diesel 227 – low sulfur dyed diesel D00 – dyed biodiesel (B100) 072 – dyed kerosene	125 – aviation gasoline 130 – jet fuel 142 – undyed kerosene

**Exhibit B – Table of Schedule Types**

<b>Schedule of Receipts</b> - Use the following schedule type for each product type.	
2B.	Total Product Received or Blended – Florida Tax – Unpaid
<b>Schedule of Disbursements</b> - Use one of the following schedule types for each product type reported.	
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users

Text labeled (B) on Page 9

**References****rules**

The following documents were mentioned in this form and are incorporated by reference in the rule indicated below. These 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-309635

Blender Fuel Tax Return

Rule 12B-5.150, F.A.C.



**(A) New language for Electronic Filing**

**File and Pay Electronically:** Licensed fuel blenders are required to file and pay electronically. Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

Blenders will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use fixed-length text (flat) or comma-delimited (CSV) file format as provided in the "*Import File Specifications for Flat File and Comma Delimited (CSV)*" document at [floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo).

Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate electronic data.

**Fuel Tracking Requirements Penalty** – A licensed fuel blender who does not file electronically or who submits inaccurate data or data formatted incorrectly, will be notified by the Department in writing. The licensed fuel blender will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected. This penalty is in addition to any other penalty imposed by law.

**Electronic Submission Penalty** – Licensed fuel blenders are required to file and pay tax electronically if their tax remittance during the State of Florida's prior fiscal year (July 1 through June 30) was greater than \$5,000. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations in order to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a licensed fuel blender has tax remittance greater than \$5,000 and they do not file electronically. This penalty is in addition to any other penalty imposed by law.

*(B) This information to the end of instructions before the reference box*

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.

For more information on Fuel Tax, visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel). Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.



# Instructions for Filing Terminal Operator Information Return

For Calendar Year

R. XX/XX  
Effective XX/XX

DR-309636N  
R. 04/22  
Rule 12B-5.150, F.A.C.  
Effective 04/22  
Page 1 of 4

## General Information

### What's New?

**Alternative Fuel** - Beginning January 1, 2014, <sup>A</sup> alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A "natural gas fuel retailer" is anyone who sells, produces, or refines liquified petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

**Who Must File?** All licensed terminal operators must file this return. Terminal operators who operate more than one terminal in Florida must file a separate return for each terminal. Terminal operators must report all transactions on a receipt-by-receipt basis.

(Form DR-309636)

The *Terminal Operator Information Return* provides the state with a complete record of all petroleum products handled through a terminal. It also provides the state with an independent source of information used to verify reported transactions. Do not use this return to report tax due.

You must report all inventories of motor fuel (gasoline, gasohol, or denatured ethanol), diesel fuel (dyed or undyed), and aviation fuel (aviation gasoline or jet fuel/kerosene) on your return.

Complete the schedules of receipts and disbursements first. Once completed, summarize the schedules by product (gasoline, undyed diesel, or aviation fuel) and enter the totals on the return. Summarize:

- gasoline, gasohol, and denatured ethanol as gasoline products;
- undyed kerosene, jet fuel and aviation gasoline as aviation fuel;
- dyed kerosene and dyed biodiesel as dyed diesel; and
- undyed biodiesel as undyed diesel.

Enter the totals on Page 4, Lines 2 and 4 of the <sup>(Form DR-309636)</sup>

Do not file a *Terminal Operator Information Return* for bulk storage facilities not defined in the law as terminals

~~**Electronic Filing:** Terminal operators are required to file electronically. Enroll to file electronically at [floridarevenue.com/taxes/enroll](http://floridarevenue.com/taxes/enroll)~~

Add new Penalty language "A" on last page of document here.

Licensed Terminal Operators must file their return using Extensible Markup Language (XML), as provided in the *Motor Fuel Taxes XML User Guide for e-file Developers and Transmitters* (Form DR-309652). This guide is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

**File Receipt** will be provided immediately and notify you that your file has been uploaded into Secure Net

**Manifest** will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

~~A licensed terminal operator who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The terminal operator will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected~~

repeated in new language marked A on last page

**Return Due Date:** Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day

**Penalty:** If you do not file a complete return, including all schedules, a \$100 penalty will be assessed.

**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

Taxpayer Services

**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.

## Reporting of Kerosene and Biofuel Product Types

**Undyed Kerosene** – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from

the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene** – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on your tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100)** – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100)** – Biodiesel dyed to the specification of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167)** – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

**Dyed Biodiesel Blends (227)** – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**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 blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

**Note: Motor fuel tax is due on all gallons of fuel grade ethanol.**

**Gasohol (124)** – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains

not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124**, and include it on your return in Column A with gasoline. See Schedule 15A for instructions on reporting gasohol.

## Line-by-Line Instructions

Enter the terminal operator name, FEIN, and the collection period ending date in the appropriate space.

**Line 1: Beginning Inventory of All Products** – Enter the total net gallons of beginning inventory for each product category.

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under “gasoline.”
- Include low sulfur diesel #2, and/or biodiesel (B100) under “undyed diesel.”
- Include kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or Internal Revenue Service requirements under “dyed diesel.”

**Special Provisions for Aviation Fuels:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as an aviation fuel subject to aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product will be subject to aviation fuel tax when removed from storage through the terminal rack or upon import by other than bulk transfer into Florida. The terminal operator’s beginning and ending inventory of aviation fuel must reflect all gallons of aviation gasoline, refined aviation kerosene, all undyed kerosene, diesel #1, jet fuel and/or similar product.

**Line 2: Total Receipts During Month** – Enter the receipts of each product category. Total receipts by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15A, Pages 5 and 6 (Terminal Operator - Schedule of Receipts).

**Line 3: Total Gallons Available** – Add Line 1 to Line 2 and enter the result for each product category.

**Line 4: Total Disbursements** – Enter the disbursements for each product category. Total disbursements by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15B, Pages 7 and 8 (Terminal Operator - Schedule of Disbursements).

**Line 5: Book Inventory** – Subtract Line 4 from Line 3 for each product category and enter the amount.

**Line 6: Inventory Discrepancies** – Subtract Line 5 (book inventory) from Line 7 (actual inventory) for each product category and enter the amount. If Line 5 exceeds Line 7, use parentheses ( ) to indicate a shortage.

**Line 7: Actual Ending Inventory of All Products** – Take a physical measurement of the inventory for each product category at the close of business on the last day of the month. Enter the amount under the appropriate column.

## Schedule Instructions

**Special Provisions for Dyed Fuel:** Follow the instructions below to report undyed diesel and biodiesel fuel that is dyed when it leaves the terminal:

1. Report the undyed diesel and biodiesel as a disbursement on Schedule 15B, Pages 7 and 8, with a mode of "BA" (book adjustment).
2. Report the receipt of dyed fuel on Schedule 15A, Pages 5 and 6, with a mode of "BA" (book adjustment).

### Schedule of Receipts (Schedule 15A)

Schedule 15A provides detail in support of the amounts shown as receipts on the terminal operator's return. Use the schedule of receipts located on pages 5 and 6 to report the receipt of petroleum products or biodiesel into a terminal. Each receipt of product into the terminal should be listed on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a receipt-by-receipt basis. This requirement applies to products owned by the reporting terminal supplier or by products owned by other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

**Note:** Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15A. This information is used to verify the receipt of a product by comparing it to the carrier return.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1. Report the receipt of denatured ethanol on Schedule 15A as **Product Type E00**.
2. Report the disbursement of denatured ethanol blended with gasoline on Schedule 15B as **Product Type E00**. This internal disbursement shows the conversion of denatured ethanol to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering "BA" in Column 3, FL in Column 4, the "FEIN" of the position holder in Column 6, "sum" in Column 8, the last day of the month for Column 7 and the net gallons in Column 9. Enter 999999991 in all other columns.
3. Report denatured ethanol blended with gasoline as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step two. Report the receipt as a one time summary roll-up for the month by entering "BA" in Column 3, the "FEIN" of the position holder in Column 5, the last day of the month

for Column 6, "sum" in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.

4. Assuming receipt of the gasoline was reported on Schedule 15A, report gasoline blended with ethanol on Schedule 15B as **Product Type 065**. This internal disbursement shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering "BA" in Column 3, FL in column 4, the "FEIN" of the position holder in Column 6, the last day of the month for Column 7, "sum" in Column 8, and the net gallons in Column 9. Enter 999999991 in all other columns.
5. Report gasoline blended with ethanol as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step four. Report the receipt as a one time summary roll-up for the month by entering "BA" in Column 3, the "FEIN" of the position holder in Column 5, the last day of the month for Column 6, "sum" in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
6. Once disbursed from the terminal, report the disbursement of the combined gasoline and ethanol blend (gasohol) on Schedule 15B as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Company Name, Terminal Code Number, FEIN, and Collection Period Ending:** Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product into the terminal.

**Column (3): Mode of Transport** – Enter one of the following:

- B = Barge
- BA = Book Adjustment
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship (Great Lakes or ocean marine vessel)
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Columns (4) and (5): Terminal Supplier** – Enter the name and FEIN of the position holder that owned the product as reported on the records of the terminal operator when first received in the terminal. You must provide this information regardless of whether the position holder is licensed in Florida.

**Column (6): Date Received** – Enter the date the product was received into the terminal.



**Column (7): Document Number –**

- Enter the identifying number from the shipping papers.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

**Column (8): Net Gallons –** Enter the net gallons received into the terminal. The total of all amounts entered in this column must agree with the amount shown for receipts on the terminal operator return.

**Column (9):** Not required in Florida for reporting purposes.

**Schedule of Disbursements (Schedule 15B)**

Schedule 15B provides detail in support of the amounts shown as disbursements on the terminal operator's return. Use the schedule of disbursements located on pages 7 and 8 to report each removal of petroleum product from a terminal. List each disbursement of product from the terminal on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a disbursement-by-disbursement basis. This requirement applies to products owned and disbursed by the reporting terminal supplier and products disbursed on behalf of other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

**Note:** Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15B. This information is used to verify the removal of a product from the terminal by comparing it to the carrier return.

In addition, the terminal supplier name and FEIN provide the state with a link to the terminal supplier's return. For each removal listed on the return, there should be a corresponding entry on one of the terminal supplier's schedules filed by the position holder

**Company Name, Terminal Code Number, FEIN, and Collection Period Ending:** Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

**Column Instructions**

**Columns (1) and (2): Carrier –** Enter the name and FEIN of the company that transports the product from the terminal.

add DR-309636 Terminal Operator  
Information Return Rule 12B-5.150, F.A.C.

documents were

Reference **S**

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-309652 Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters Rule 12B-5.150, F.A.C.

forms are

**Column (3): Mode of Transport –** Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship (Great Lakes or ocean marine vessel)
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Column (4): Destination State –** Enter the state, territory, or foreign country to which any reportable gasoline, diesel, or aviation fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

**Columns (5) and (6): Terminal Supplier –** Enter the name and FEIN of the company that owned the product as reported on the records of the terminal operator when it was removed from the terminal.

**Column (7): Date Shipped –** Enter the date the carrier leaves the terminal with the product.

**Column (8): Document Number –**

- Enter the identifying number from the document issued at the terminal when the product is removed over the rack.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

**Column (9): Net Gallons –** Enter the net gallons withdrawn from the terminal. The total of all amounts entered in this column must agree with the amount shown for disbursements on the terminal operator return.

**Column (10):** Not required in Florida for reporting purposes.

**Table of Product Types**

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

### **“A” Additional Language for DR-309636N**

**File and Pay Electronically:** Terminal Operators are required to file electronically. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

**Tracking Systems Reporting Requirements Penalty** – This penalty is assessed if a terminal operator does not use the Department’s web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A terminal operator who does not file properly will be notified by the Department in writing. The terminal operator will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Enroll to file electronically at **[floridarevenue.com/taxes/eEnroll](https://floridarevenue.com/taxes/eEnroll)**.

### **Additional Language that goes before Reference Box**

Tax forms and publications are available at **[floridarevenue.com/forms](https://floridarevenue.com/forms)**.

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

For more information on Fuel Tax, visit **[floridarevenue.com/taxes/fuel](https://floridarevenue.com/taxes/fuel)**. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.



# Instructions for Filing Petroleum Carrier Information Return

For Calendar Year

R. XX/XX  
Effective XX/XX

DR-309637N  
R. 04/22  
Rule 12B-5.150, F.A.C.  
Effective 04/22  
Page 1 of 3

## General Information

**Who Must File?** All common, contract, and private carriers who transport petroleum products by truck, rail, pipeline, barge, ship, or other conveyance are required to complete and file this return each month.

This provides the state with a complete record of all petroleum and biofuel products moved by truck, rail, pipeline, barge, ship, or other conveyance. Do not use this return to report tax due. It provides the state with an independent source of information used to verify reported transactions.

Each transport of petroleum product having an origination or destination point in Florida is on Schedule 14. The information listed on this schedule will be used by the Department to verify the receipts and disbursements of fuel products reported on the following return:

- Terminal Supplier Fuel Tax Return
- Terminal Operator Information Return
- Wholesaler/Importer Fuel Tax Return
- Exporter Fuel Tax Return
- Blender Fuel Tax Return
- Mass Transit System Provider Fuel Tax Return
- Local Government User of Diesel Fuel

Adding form # &  
reordering numerically  
DR-309631  
DR-309636  
DR-309632  
DR-309638  
DR-309635  
DR-309633  
DR-309634

The data collected on Schedule 14 is summarized and used to complete the return.

**Electronic Filing:** Licensed carriers are required to file electronically using the Department's web-based filing application. Carriers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the "Imp File Specifications for Flat File and Comma Delimited (CSV) document at [floridarevenue.com/taxes/importinf](http://floridarevenue.com/taxes/importinf). Enroll to file electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

~~A licensed carrier who does not file electronically uses an invalid file format or submits erroneous data will be notified by the Department. The carrier will have three months from the date of notification to correct any identified errors. If the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.~~

**Return Due Date:** Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day. You must file your return using the Department's motor fuel tax web application.

**Penalty:** If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.

**Supplemental Returns:** If you must correct a previously filed fuel tax return, contact **Taxpayer Services** 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.

## Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene** – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene** – Kerosene dyed to the specification of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100)** – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. An person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and product labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100)** – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements



schedules on your tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167)** – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

**Dyed Biodiesel Blends (227)** – A dyed biodiesel blend is defined as dyed biodiesel blended with dye petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**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 blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124)** – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

## Schedule 14 Instructions

Schedule 14 provides detail of each delivery of fuel product transported on behalf of other companies or where the carrier is the owner of the fuel transported. Before entering the information requested in Columns 1 through 13, you should organize your records as follows:

1. Schedule 14A – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered to Another State
2. Schedule 14B – Gallons Loaded at an Out-of-State Facility or Bulk Plant and Delivered in Florida
3. Schedule 14C – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered in Florida

You must file a separate schedule for each product and terminal code/origin where fuel is loaded. Enter the schedule type, product type, and the terminal code/origin in the header portion of each schedule. There are three options for point of origin:

**Option 1.** When the origin is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin.

**Option 2.** When the origin is a non-terminal (bulk storage) location within Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin. If the origin is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a railroad car, barge, or other portable storage tank), use the standard state abbreviation, “FL.”

**Option 3.** When the origin is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin if the point of origin is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

## Column Instructions

**Columns (1) and (2): Person Hiring the Carrier (Consignor)** – Enter the name and FEIN of the company that hired the carrier.

**Columns (3) and (4): Seller (If known)** – Enter the name and FEIN of the company from whom you received the fuel at the terminal or other point of origin.

**Column (5): Mode of Transport** – Enter one of the following:

- B = Barge
  - PL = Pipeline
  - J = Truck
  - R = Rail
  - S = Ship (Great Lakes or ocean marine vessel)
- (If reporting by summary or roll-up totals, see instructions below.)

**Column (6):** Do not enter a value (origin) in Column 6. Instead, enter the Terminal Code/Origin in the header of the schedule.

**Column (7), (8), (9): Delivered to (Consignee)** – Enter the name, address, and FEIN of the final delivery point. There are three options for reporting the delivery address in Column 8.

**Option 1.** When the destination is a terminal (either inside or outside Florida), use the IRS Terminal Code to identify the point of destination.

**Option 2.** When the destination is a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of destination. If the 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 destination is a non-terminal (bulk storage) location outside of Florida, use the standard state abbreviation to identify the point of destination if the point of destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

**Column (10): Date Delivered** – Enter the delivery date of the fuel product (MMDDYY).

**Column (11): Document Number –**

- Enter the identifying number from the manifest issued at the terminal if the product was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Note:** If reporting by summary or roll-up totals you must enter the word "SUM" in this column. See Instructions below.

**Column (12):** Not required in Florida for reporting purposes.

**Column (13):** Net Gallons – Enter the net whole gallons delivered.

You are required to report each delivery transaction when completing schedules for reporting petroleum products transported for others.

Follow the guidelines below when completing Schedules 14B and 14C for reporting petroleum products transported on your own behalf.

- **Sales to farmers –** A carrier who makes deliveries of undyed diesel or biodiesel to farmers who have multiple tank locations in the same county, all of which are required to be registered with the DEP, may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under that one DEP facility number. If you choose to summarize multiple transactions under one DEP number, you must file a **Campaigns** with the Department of Revenue, Compliance Campaign, P.O. Box 6417, Tallahassee FL 32399-6417, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from the county that will be rolled-up under one DEP facility number.

- **Non-Registered Facilities –** You may report single monthly totals by customer and product type if you deliver fuel to a storage or supply tank that is not required to be registered with the Florida Department of Environmental Protection. Enter J in Column 5, the last day of the month in Column 10, sum in Column 11, and the total net gallons in Column 13. Enter 999999991 for all other fields

**Note:** You must keep the detail of all roll-up summaries for 5 years and make it available to the Department on request.

When you have completed all supporting schedules of delivery transactions, the individual schedule types must be summarized by product and the total entered on Page 4 of the return. Gasoline, gasohol, and denatured ethanol are summarized as gasoline (Column A); undyed diesel and undyed biodiesel, as undyed diesel (Column B); dyed diesel, dyed biodiesel, dyed kerosene as dyed diesel (Column C); and aviation gasoline, jet fuel, and undyed kerosene as aviation fuel (Column D).

**Table of Product Types**

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	224 – compressed natural gas/propane
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

**“A” Additional Language for DR-309637N**

**File and Pay Electronically:** Petroleum Carriers are required to file electronically. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

**Tracking Systems Reporting Requirements Penalty** – This penalty is assessed if a petroleum carrier does not use the Department’s web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A petroleum carrier who does not file properly will be notified by the Department in writing. The petroleum carrier will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Enroll to file electronically at **[floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll)**.

**Additional Language that goes before Reference Box which is at the end of the form**

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.

For more information on Fuel Tax, visit **[floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel)**. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

**Reference Box (goes at end of form)**

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)** in the Fuel and Pollutant Taxes section.

DR-309631	Terminal Supplier Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309632	Wholesaler/Importer Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309633	Mass Transit System Provider Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309634	Local Government User of Diesel Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309635	Blender Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309636	Terminal Operator Information Return	Rule 12B-5.150, F.A.C.
DR-309638	Exporter Fuel Tax Return	Rule 12B-5.150, F.A.C.



# Instructions for Filing Exporter Fuel Tax Return For Calendar Year:

R. XX/XX  
Effective XX/XX

DR-309638N

R. 01/22

Rule 12B-5.150, F.A.C.

Effective 01/2

Page 1 of 3

## General Information

A

**Alternative Fuel** – Beginning January 1, 2014, alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A “natural gas fuel retailer” is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

### Who Must File?

You must file this form if you

- are a licensed exporter; and
- purchase gasoline, diesel, or aviation fuel from terminal suppliers or wholesalers in Florida; and
- export fuel to another state.

The *Exporter Fuel Tax Return* (DR-309638) provides the state with a complete record of all petroleum and biofuel products purchased by the exporter in Florida and exported from Florida. Do not use this return to report tax due.

**Note:** You must be licensed as a wholesaler and file a *Wholesaler/Importer Fuel Tax Return* (DR-309632) if you deliver fuel by common or private carrier to a destination in Florida that was originally intended for export. Do not report these gallons on your *Exporter Fuel Tax Return*.

**Electronic Filing:** Licensed exporters are required to file electronically using the Department’s web-based filing application. Exporters will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the “Imp File Specifications for Flat File and Comma-Delimited (CSV) document at [floridarevenue.com/taxes/importinf](http://floridarevenue.com/taxes/importinf). Enroll to file electronically at [floridarevenue.com/taxes/eEnrol](http://floridarevenue.com/taxes/eEnrol).

A licensed exporter who does not file electronically, uses a invalid file format, or submits erroneous data will be notified by the Department in writing. The exporter will have three months from the date of notification to correct any identified error. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

**Return Due Date:** Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day. You must file your return using the Department’s motor fuel tax web-based application.

**Penalty:** If you don’t file a complete return, including all schedules, a \$200 penalty will be assessed.

**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. **Taxpayer Services**

**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.

### Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene** – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene** – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on your return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100)** – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your return in Column B with undyed petroleum diesel.



**Dyed Biodiesel (B100)** – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167)** – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

**Dyed Biodiesel Blends (227)** – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**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 blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

**Gasohol (124)** – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

## Schedule Instructions

### Schedules 1A, 1B, and 1C

Schedules 1A, 1B, and 1C provide detail supporting the receipts and exports on the return. Each receipt or export of product from a terminal or bulk plant must be listed on a separate line.

Each receipt or export of a product from a terminal or bulk plant to another state must be listed on the appropriate schedule based on whether:

- Florida taxes were collected; or
- the state of export's tax was collected.

### Schedule Type/Product Type

Enter one of the following schedule type numbers together with the appropriate product type being reported.

- 1A.** Gallons Received/Exported – Florida Tax Paid
- 1B.** Gallons Received/Exported – Other State Tax Paid to Supplier
- 1C.** Gallons Received/Exported – Florida Tax Unpaid (Dyed Diesel)

### Company Name, FEIN, and Collection Period Ending

Enter the name and FEIN of the exporter shown on the front of your return. In addition, enter the collection period ending date on each schedule.

**Note:** Florida requires **Schedules** to report the carrier name and FEIN on ~~Schedule~~ 1A, 1B, and 1C. This information will be compared to the carrier return to verify the exportation of fuel.

## Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product from the terminal or bulk plant to another state on behalf of the exporter.

**Column (3): Mode of Transport** – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship (Great Lakes or ocean marine vessel)
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant)

**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.” insert text here

**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.

Visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel) for the Florida Department of Environmental Protection Tank Facility Database.

**Column (8): Document Number –**

- Enter the identifying number from the manifest issued at the terminal if the product was 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.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (9): Net Gallons –** Enter the net whole gallons received and exported to a destination outside of Florida. The total of all net whole gallons entered in this column must agree with the amounts summarized and reported as exports on Page 4 of your return.

**Columns (10) and (11):** Not required in Florida for reporting purposes.

Upon completion of all supporting Schedules of Exports, summarize the total of each product by schedule type and enter the results on Page 4 of the return. Summarize the results on Page 4 as follows:

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under “gasoline.”
- Include low sulfur diesel #2 and/or biodiesel (B100) under “undyed diesel.”
- Include kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or IRS requirements under “dyed diesel.”
- Include undyed kerosene, jet fuel, and aviation gasoline as aviation fuel.

**Table of Product Types**

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

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.

For more information on Fuel Tax, visit [floridarevenue.com/taxes/fuel](http://floridarevenue.com/taxes/fuel). Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

**References**

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

Form DR-309632  
Form DR-309638

Wholesaler/Importer Fuel Tax Return  
Exporter Fuel Tax Return

Rule 12B-5.150, F.A.C.  
Rule 12B-5.150, F.A.C.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING RULES 12B-8.001 AND 12B-8.003  
REPEALING RULE 12B-8.015

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), remove provisions for interest rates for tax due prior to January 1, 2000, provisions regarding the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, and provisions regarding the revocation of a certificate of authority that is not determined by the Department of Revenue.

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), incorporate, by reference, updates to the insurance premium tax returns and instructions to provide for reporting the tax credit for contributions to the Florida Housing Finance Corporation under the Live Local Program (ss. 34 and 41, Ch. 2023-17, L.O.F.), to provide for jurisdiction changes for reporting taxes and fees for calendar year 2023, and to reflect the renaming of the Department of Economic Opportunity the Florida Department of Commerce.

The proposed repeal of Rule 12B-8.015, F.A.C. (Payment by Electronic Funds Transfer), removes an unnecessary rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), is to remove obsolete provisions for interest rates for tax due prior to January 1, 2000, for the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, and for the revocation of a certificate of authority that is not determined by the Department of Revenue.

The purpose of the proposed amendment to 12B-8.003 (Tax Statement; Overpayments), is to update the insurance premium tax returns and instructions for reporting taxes and fees for calendar year 2023.

The purpose of the proposed repeal of Rule 12B-8.015, F.A.C. (Payment by Electronic Funds Transfer), is to



remove this unnecessary rule providing reference to Rule Chapter 12-24, F.A.C. Rule 12-24.003, F.A.C., sets forth the requirements for paying insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges and filing returns 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, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No. 134, pp. 2500-2501) and (Vol. 49, No. 134, pp. 2501-2502), to advise the public of the proposed changes to Rules 12B-8.001, 12B-8.003 and 12B-8.015, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rules for Rules 12B-8.001, 12B-8.003 and 12B-8.015, 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 remain 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 September 12, 2023 (Vol. 49, No. 177).

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

12B-8.001 Premium Tax; Rate and Computation

12B-8.003 Tax Statement; Overpayments

12B-8.015 Payment by Electronic Funds Transfer

**PURPOSE AND EFFECT:** : The purpose of the proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), is to remove obsolete provisions for interest rates for tax due prior to January 1, 2000, for the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, and for the revocation of a certificate of authority that is not determined by the Department of Revenue.

The purpose of the proposed amendment to 12B-8.003 (Tax Statement; Overpayments), is to update the insurance premium tax returns and instructions for reporting taxes and fees for calendar year 2023.

The purpose of the proposed repeal of Rule 12B-8.015, F.A.C. (Payment by Electronic Funds Transfer), is to remove this unnecessary rule providing reference to Rule Chapter 12-24, F.A.C. Rule 12-24.003, F.A.C., sets forth the requirements for paying insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges and filing returns by electronic means.

**SUMMARY:** The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), remove provisions for interest rates for tax due prior to January 1, 2000, provisions regarding the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, and provisions regarding the revocation of a certificate of authority that is not determined by the Department of Revenue.

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), incorporate, by reference, updates to the insurance premium tax returns and instructions to provide for reporting the tax credit for contributions to the Florida Housing Finance Corporation under the Live Local Program (ss. 34 and 41, Ch. 2023-17, L.O.F.), to provide for jurisdiction

changes for reporting taxes and fees for calendar year 2023, and to reflect the renaming of the Department of Economic Opportunity the Florida Department of Commerce.

The proposed repeal of Rule 12B-8.015, F.A.C. (Payment by Electronic Funds Transfer), removes an unnecessary rule.

**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), 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.509(3), 624.5105(4)(b), 636.066(1)1002.395 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(3), 252.372, 262.7451(11), 288.99(2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.46226, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 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, 1002.395 FS., ss. 34, 41, Ch. 2023-17, L.O.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:** October 12, 2023, 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

#### **12B-8.001 Premium Tax; Rate and Computation.**

(1) No change.

(2)(a) through (b) No change.

(c) When any taxpayer fails to pay any amount due or any portion thereof, on or before the due date when the tax or installment of tax shall be required by law to be paid, interest shall be added to the amount due at the following rate:

~~1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.~~

~~2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).~~

(d) No change.

(3) Credits Against the Tax.

(a) No change.

(b) Salaries. Fifteen percent of the amount paid in salaries by the insurer to employees located or based in Florida may be credited against the net tax imposed by Section 624.509, F.S.

1. through 6. No change.

7. Salary Tax Credit Exceptions.

a. through c. No change.

~~d. Section 624.509(6)(b), F.S., provides that, to the extent that the salary tax credit is limited by the 65 percent limitation, the excess of the salary tax credit that was available and exceeded the 65 percent limitation may be transferred to any insurer that is a member of that insurer's affiliated group if such excess salary tax credit is related to salaries and wages of employees whose place of employment is located within an~~

~~enterprise zone created pursuant to chapter 290, F.S. The amount of such excess salary tax credit transferred to all affiliates can not exceed 25 percent of such excess salary tax credit. An affiliated group of corporations that participates in a concurrent common paymaster arrangement as defined in Section 443.1216, F.S., is not eligible to use this provision. Any such transferred credits are subject to the same provisions and limitations set forth in Part IV, Chapter 624, F.S.~~

(c) through (e) No change.

(4) through (7) No change.

(8) The gross amount of receipts subject to tax under the provisions of paragraph (1)(a) of this rule does ~~shall~~ not include the following:

(a) through (c) No change.

(d) Crop insurance premiums received ~~on or after January 1, 1994, if in accordance with the Federal Crop Insurance Act, 7 U.S.C. §1501 §§1501.~~

(e) through (f) No change.

~~(9) In addition to the penalty and interest imposed by the Department of Revenue, if any taxpayer fails to pay to the Department of Revenue on or before March 1 of each year any premium taxes or assessments due, the Office of Insurance Regulation may revoke its certificate of authority.~~

Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.5105(4)(b), 1002.395 FS. Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11) (2010), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 262.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS. History—New 2-3-80, Formerly 12B-8.01, Amended 3-25-90, 4-10-91, 2-18-93, 6-16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-6-11, 1-25-12, 7-28-15, 1-6-20, \_\_\_\_\_.

#### **12B-8.003 Tax Statement; Overpayments.**

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

(2) 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-XXXXX14838">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14838</a> )	XX/XX01/19
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2023</u> <del>2022</del> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14839">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14839</a> )	XX/XX01/23

(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-XXXXXX14840">http://www.flrules.org/Gateway/reference. asp?No=Ref-XXXXXX14840</a> )	XX/XX01 /23
(6) DR- 35090 0	2023 2022 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14841">http://www.flrules.org/Gateway/reference. asp?No=Ref-XXXXXX14841</a> )	XX/XX01 /23

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., ss. 34, 41, Ch. 2023-17. History—New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 12-31-20, 5-23-22, 1-1-23, \_\_\_\_.

**12B-8.015 Payment by Electronic Funds Transfer.**

~~Where payment of taxes imposed under applicable Florida Statutes and referred to in Rules 12B 8.001, 12B 8.0012, 12B 8.002, 12B 8.006 and 12B 8.016, F.A.C., is required to be remitted by electronic funds transfer, provisions of Chapter 12-24, F.A.C., shall apply.~~

Rulemaking Authority 20.21(5), 213.06(1) FS. Law Implemented 213.755, 624.511, 624.518 FS. History—New 12-19-89, Amended 12-9-97, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY  
HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: July 12, 2023

[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

XX/XX

DR-907N

R. 04/20

Rule 12B-8.003, F.A.C.

XX/XX

Effective 04/20

Page 1 of 1

Live Local Program Credits,

## 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/eservice](http://floridarevenue.com/taxes/eservice) 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/form](http://floridarevenue.com/form) 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/rate](http://floridarevenue.com/taxes/rate).

## 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).

and publications are available at [floridarevenue.com/form](http://floridarevenue.com/form).

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).

add bullet: Live Local Program Credits

## 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 2023

Return is due March 1, 2023

2024

change revision and  
effective dates to XX/XX

DR-908  
R. 01/23  
Rule 12B-8.003, F.A.C.  
Effective 01/2  
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. 01/23

To ensure proper credit to your account, enclose your check with tax return when mailing.

XX/XX

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 2024

	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.



12. Less: Installments Paid (include quarterly statement filing fees and surcharges . See instructions.

1st Quarter \_\_\_\_\_ 2nd Quarter \_\_\_\_\_ 3rd Quarter \_\_\_\_\_

If amended return: Add amount paid with the original return \_\_\_\_\_

Deduct amount refunded with the original return ( \_\_\_\_\_ )

Total Installment Payments .....	12.
----------------------------------	-----

13. Net Tax Due or Overpayment (Line 11 minus Line 12)..... if negative 13.

14. Penalty (10% Late Penalty) ..... 14.

15. Interest (See instructions)..... 15.

16. Amount Due With This Return. Enter on payment coupon also. □ □ □ □ □ □ □ □ □ □ □ □

(Sum of Lines 13, 14, and 15. If less than zero, enter on Line 17) ..... 16.

17. **Overpayment to be Refunded.** Enter on payment coupon also. .... 17.

Contact person	Phone number	Fax number
E-mail address	State of domicile	Location of corporate books

**All Taxpayers Are Required to Answer Questions A and B Below as Appropriate.**

- A. Is the insurer a member of an affiliated group whose parent company made a timely election, which included the insurer, for the alternative salary credit calculation under section (s.) 624.509(5)(a)2., Florida Statutes (F.S.)? (Refer to Schedule IV instructions for more information.)

☐ **YES**

☐ **NO**

B. Did you use the Department's address database or third party software, where the software company indicated that they used the Department's address database, when you sourced your premiums to the local taxing jurisdictions reported on Schedule XII and/or Schedule XIII? (Refer to Schedule XII and XIII instructions for more information.)

☐ **Department's database**

☐ **Software company's product where the software company indicated that they used the Department's address database**

☐ **NO**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
Sign here	<div>Signature of officer (must be an original signature)</div> <div>Date</div> <div>Title</div>
Paid preparers only	<div>Preparer's signature</div> <div>Date</div> <div>Preparer check if self-employed <input type="checkbox"/></div> <div>Preparer's PTIN</div> <div> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>
	<div>Firm's name (or yours if self-employed) and address</div> <div>FEIN</div> <div> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>
	<div>ZIP</div> <div> <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"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> </div>

1. Have you signed your check?
2. Have you signed your return?
3. Have you attached the Florida Business Page of the Annual Statement filed with the Florida Department of Financial Services?

Make check payable and mail to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

For refunds, mail to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440





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.		
12.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
13.	New Worlds Reading Initiative Credit (Schedule V, Line 15), (Enter here and include on Schedule XIV, Line 12, Column A)	
14.	Total Credits (Sum of Line 1 through Line 12. Enter here and on Page 1, Line 2)→	

Insert new line 7: 7. Live Local Program Credit (Schedule V, Line 14) (Enter here and include on Schedule XIV, Line 12, Column A)



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 <b>2023</b> Tax Credit (credit for contributions to eligible charitable organizations) (Enter the lesser of your <del>2022</del> 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). <b>2023</b>	
<b>15.</b> <del>14.</del>	Florida Tax Credit Scholarship Program Credit (Enter the lesser of your <del>2022</del> eligible contributions plus carry forward <b>11.</b> credits or the result of [Schedule V, Line 9 less Lines 11, 12, <del>and 13</del> ] here and on Schedule III, Line <del>10</del> .) Attach copies of the certificates of contribution from each nonprofit scholarship funding organization. <b>2023</b>	<b>13, and 14</b>
<b>16.</b> <del>15.</del>	New Worlds Reading Initiative Credit (Enter the lesser of your <del>2022</del> eligible contribution plus carry forward <b>13.</b> credits or the result of [Schedule V, Line 9 less Lines 11, 12, 13, <del>and 14</del> ] here and on Schedule III, Line <del>12</del> .) Attach copies of the certificates of contribution from the Administrator(s). <b>2023</b>	<b>14, and 15</b>

\* 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.

Insert as line 14.: 14. Live Local Program Credit (Enter the lesser of your 2023 eligible contribution or the result of [Schedule V, Line 9 less Lines 11, 12, and 13] here and on Schedule III, Line 7.) Attach copies of the certificates of contribution from the Florida Housing Finance Corporation.



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-

Insert after 2021 line a line for 2022: - .050 2022



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**

**FIREFIGHTERS' 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**

		<b>Column A State of Florida*</b>	<b>Column B State of Incorporation*</b>
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**

<b>Type of Policy</b>	<b>Policies Subject to Surcharge (sum of 4 quarters)</b>	<b>Rate</b>	<b>Surcharge Due</b>
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 **2023** Return

For Taxable Year Beginning on or After January 1, 2022

DR-908N  
R. 01/23  
Rule 12B-8.003, F.A.C.  
Effective 01/23  
Page 1 of 14

change revision and effective  
dates to XX/XX

## 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~~ **Commerce** 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.

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Live Local Program Credits,

**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.**

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).

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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 12, 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). [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates)

**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-.

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**Schedule II**  
**Annuity Consideration Premiums**


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**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-.

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**Schedule III**  
**Credits Against The Premium Tax**


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**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

**Line 5. Salary Tax Credit**

Enter the amount

**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

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insert comma after 2002,

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 Department of Commerce.**

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the **11.** income premium tax.

**Line 10. Florida Tax Credit Scholarship **15.** Program Credit**  
Enter the amount from Schedule V, Line **11.**

#### **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 **Commerce** Opportunity. **Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed **13.** 5 years.

#### **Line 12. New Worlds Reading Initiative **16.** Credit**

Enter the amount from Schedule V, Line **14.**

#### **Line 13. Total Credits **13** **14****

Enter the total of Lines 1 through **12** on Line **12**. The total from Line **13** is then entered on Page 1, Line 2 of the return.

**this line**

### **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 from Florida Form F-1120, Line 13 for corporate 2023 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 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. 624.51055 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;

5. credits for the Live Local 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 organization plus carry forwards under ss. 624.51055 and 402.62, F.S., during the 2022 calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, and 13, and 14.

**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 Live Local Program; and

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. 624.51055 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~~ **2023**. 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. ~~2022~~ **2023** 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 ~~2022~~ **2023** explanation clarifying the variance between your ~~2022~~ 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 2023 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 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.~~

New flow to paragraphs for Line 12, see the end of the document for new updated text.

**10**

Any **Capital Investment 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 **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 paragraph for Live local, some paragraphs had credits added, new flow to paragraphs. See last page for updated text for Line 12.**

**12**

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 Markets Tax Credit** 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.

**Credit****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. 2023 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. 2023 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 2023) 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.

**DR-908N, new language for Line 14, Page 8, Schedule V, Corporate Income, Salary and Credit Limitations**

New language for Page 8, New line 14

**Line 14. Live Local Program Credit**

A credit is available against the insurance premium tax for contributions to the Florida Housing Finance Corporation under the Live Local Program. Section 624.51058, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to the Florida Housing Finance Corporation as provided in s. 420.50872, 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 such credit is 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 (Form DR-446000) 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 Florida Housing Finance Corporation during the 2023 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 the Florida Housing Finance Corporation to your *Insurance Premium Taxes and Fees Return* (Form DR-908).**

New text for Line 12

**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 **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 **Live Local Program Credit** claimed on Schedule III, Line 7, 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.

New  
Credit

Any **Community Contribution 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.

Reordered  
  
These 2  
paragraphs

Any **Capital Investment Tax 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 **Florida Tax Credit Scholarship Program 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.

Any **New Markets Tax Credit** 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.

Any **New Worlds Reading Initiative Credit** claimed on Schedule III, Line 13, 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 Strong Families Tax Credit, Live Local Program Credit, Community Contribution Tax Credit, Capital Investment Tax Credit, Florida Tax Credit Scholarship Program Credit, New Markets Tax Credit, and New Worlds Reading Initiative 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.

New  
Credit  
added





2023

change revision and  
effective dates to  
XX/XX

DR-350900  
R. 04/23  
3-8.003, F.A.C.  
Effective 04/2  
Page 1 of 3

# ~~2022~~ Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

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](http://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 ~~2022~~ <sup>2023</sup> 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 figure reported on your ~~2021~~ <sup>2022</sup> and ~~2022~~ <sup>2023</sup> 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 a 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~~ <sup>2023</sup> 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	None	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 Officer 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/form](http://floridarevenue.com/form).

**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.** a period after rules.

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).

Types of Premiums subject to Form DR-908 Schedules XII (Firefighters Pension Trust Funds) and XIII (Police Officer Retirement Trust Funds)		
Annual Statement Line Number & Line of Business	Premiums Subject to Firefighters Pension Trust Fund (DR-908, Schedule XII)	Premiums Subject to Police Officer 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, .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-1.01991  
AMENDING RULES 12C-1.0188, 12C-1.0198 AND 12C-1.051

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-1.0188, F.A.C., remove obsolete provisions previously used to administer the enterprise zone jobs and property tax credits against corporate income tax, change the title to Community Contribution Tax Credit to reflect the rule updates, and reflect the renaming of the Department of Economic Opportunity to the Florida Department of Commerce.

The proposed creation of Rule 12C-1.01991, F.A.C. (Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers), incorporates the provisions of s. 220.1991, F.S, created by s. 33 of Ch. 2023-157, L.O.F., providing how to apply for the tax credit, the documentation required to evidence the purchase of qualifying equipment, how to carry forward any unused tax credit for up to five taxable years, and how to transfer any unused credit to another member of same affiliated group of corporations.

The proposed amendments to Rule 12C-1.0198, F.A.C., incorporate the changes to section 220.198, F.S., by s. 4, Ch. 2023-81, L.O.F., renaming the tax credit to the Experimental Learning Tax Credit Program and allowing tax credits for qualified apprentice and preapprentice during calendar years 2022-2025.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), repeal obsolete forms previously used to administer the enterprise zone jobs credit and property tax corporate income tax credits, and adopt updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits under the Live Local Program (ss. 21 and 41, Ch. 2023-17, L.O.F.), the Qualified Railroad Reconstruction or Replacement Expenditures (s. 32, Ch. 2022-97, L.O.F.), and for equipment used in Manufacturing of Human Breast Milk Derived Human Milk Fortifiers (s. 33, Ch. 2023-157, L.O.F.), and remove reference to the obsolete Florida Renewable Energy Production Credit on the form to notify the Department of the transfer of tax credits.

### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12C-1.0188 (Enterprise Zone Program) are necessary to remove provisions previously used to administer the Florida Enterprise Zone jobs credit and property tax credit which has been repealed.

The proposed amendments to Rule 12C-1.0198, F.A.C. (Experiential Learning Tax Credit Program), are necessary to incorporate the changes to section 220.198, F.S., by s. 4, Ch. 2023-81, L.O.F.

The proposed creation of Rule 12C-1.01991, F.A.C.(Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers), is necessary to incorporate the provisions of section 220.1991, F.S., as provided in s. 33, Ch. 2023-157, L.O.F.

The proposed amendments to Rule 12C-1.051, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits, removing obsolete credits, and to remove forms previously used to administer the Florida Enterprise Zone jobs credit and property tax credit which has been repealed.

### 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 30, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol. 49, No. 127, pp. 2356-2357), to advise the public of the proposed changes to Rules 12C-1.0198, 12C-1.01991, and 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023. One request was received, and a workshop was held on July 18, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

### SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and

approved the publication of the Notice of Proposed Rules for Rules 12C-1.0198, 12C-1.01991, and 12C-1.051, 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 remain 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 September 12, 2023 (Vol. 49, No. 177).

[illegible]

## DEPARTMENT OF REVENUE

## Corporate, Estate and Intangible Tax

RULE NOS.:      RULE TITLES:

12C-1.0188 Enterprise Zone Program

12C-1.0198 Internship Tax Credit Program

12C-1.01991 Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers

12C-1.051      Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12C-1.0188 (Enterprise Zone Program) is to remove provisions previously used to administer the Florida Enterprise Zone jobs credit and property tax credit which has been repealed.

The purpose of the proposed amendments to Rule 12C-1.0198, F.A.C. (Experiential Learning Internship Tax Credit Program), is to incorporate the changes to section 220.198, F.S., by s. 4, Ch. 2023-81, L.O.F.

The purpose of the proposed creation of Rule 12C-1.01991, F.A.C.(Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers), is to incorporate the provisions of section 220.1991, F.S., as provided in s. 33, Ch. 2023-157, L.O.F.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits, removing the obsolete Florida Renewable Energy Production Credit, and to remove forms previously used to administer the Florida Enterprise Zone jobs credit and property tax credit which has been repealed.

**SUMMARY:** The proposed amendments to Rule 12C-1.0188, F.A.C., remove obsolete provisions previously used to administer the enterprise zone jobs and property tax credits against corporate income tax, change the title to Community Contribution Tax Credit to reflect the rule updates, and reflect the renaming of the Department of Economic Opportunity to the Florida Department of Commerce.

The proposed creation of Rule 12C-1.01991, F.A.C. (Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers), incorporates the provisions of s. 220.1991, F.S., created by s. 33 of Ch. 2023-157, L.O.F., providing how to apply for the tax credit, the documentation required to evidence the purchase of qualifying equipment, how to carry forward any unused tax credit for up to five taxable years, and how to transfer any unused credit to another member of same affiliated group of corporations.

The proposed amendments to Rule 12C-1.0198, F.A.C., incorporate the changes to section 220.198, F.S., by s. 4, Ch. 2023-81, L.O.F., renaming the tax credit to the Experimental Learning Tax Credit Program and allowing tax credits for



qualified apprentice and preapprentice during calendar years 2022-2025.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), repeal obsolete forms previously used to administer the enterprise zone jobs credit and property tax corporate income tax credits, and adopt updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits under the Live Local Program (ss. 21 and 41, Ch. 2023-17, L.O.F.), the Qualified Railroad Reconstruction or Replacement Expenditures (s. 32, Ch. 2022-97, L.O.F.), and for equipment used in Manufacturing of Human Breast Milk Derived Human Milk Fortifiers (s. 33, Ch. 2023-157, L.O.F.), and remove reference to the obsolete Florida Renewable Energy Production Credit on the form to notify the Department of the transfer of tax credits.

#### 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), 220.183(4)(d), 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, 220.183, 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.

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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

#### **12C-1.0188 Community Contribution Tax Credit Enterprise Zone Program.**

~~(1) Corporate Income Tax — Enterprise Zone Jobs Credit.~~

~~(a) How to Claim the Credit. Section 220.181(2), F.S., requires that an application, which includes the information stated in that subsection, be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located.~~

~~(b)1. Forms Required. Taxpayers claiming the Enterprise Zone Jobs Credit for employees hired on or after January 1, 2006, must use Form F 1156Z, Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (incorporated by reference in rule 12C 1.051, F.A.C.), to compute the allowable Enterprise Zone Jobs Credit amount. Form F 1156Z requires the signature of an officer, under oath, duly authorized to sign. The F 1156Z must be certified by the Enterprise Zone Development Agency, attached to a corporate income tax return, and submitted to the Department of Revenue.~~

~~2. A copy of the certified F 1156Z must be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee,~~

~~Florida 32399-0100, by the Enterprise Zone Development Agency.~~

~~(2) Corporate Income Tax—Enterprise Zone Property Tax Credit.~~

~~(a) How to Claim the Credit.~~

~~1. Notice Required. Section 220.182(4), F.S., requires a notice be filed with the local property appraiser before the Enterprise Zone Property Tax Credit may be claimed. This notice must be on Form DR-456, Notice of New, Rebuilt, or Expanded Property (incorporated by reference in rule 12D-16.002, F.A.C.).~~

~~2. This notice is required to be filed with the property appraiser of the county in which the eligible business property is located, or is to be located, no later than April 1 of the year in which the property is first subject to ad valorem assessment. If this notice is not filed by April 1 of the year in which the eligible property is first subject to assessment, the taxpayer will be precluded from qualifying for the tax credit and would not be allowed to claim the Enterprise Zone Property Tax Credit in later years.~~

~~(b)1. The Enterprise Zone Development Agency for the enterprise zone in which the eligible property is located, must certify all applications meeting the criteria set forth in section 220.182, F.S., to be eligible to receive the credit.~~

~~2. Taxpayers claiming the Enterprise Zone Property Tax Credit against corporate income tax, must use Form F-1158Z, Enterprise Zone Property Tax Credit (incorporated by reference in rule 12C-1.051, F.A.C.), to apply for, and compute the allowable amount of the credit. The F-1158Z must be certified by the Enterprise Zone Development Agency, attached to a Florida corporate income tax return and submitted to the Department of Revenue. A copy of the certified F-1158Z is to be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, by the Enterprise Zone Development Agency.~~

~~(3) Corporate Income Tax or Insurance Premium Tax—Community Contribution Tax Credit.~~

~~(1)(a) Who May Claim the Credit Against Corporate Income Tax or Insurance Premium Tax.~~

~~(a) Any taxpayer who has received prior approval from the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development, for a community contribution to any revitalization project undertaken by an eligible sponsor, will be allowed a credit of 50 percent of the contribution. The total annual credit for each taxpayer under this section, applied against the tax due under chapter 220, F.S., for a taxable year, is limited to \$200,000. Additionally, Ceontributions approved for insurance companies who are eligible to take this credit against the insurance premium tax, as~~

provided for in section 624.5105, F.S., are not eligible to receive the credit against the corporate income tax.

(b) The valuation of the contribution determined by the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development will be used in the computation of the credit. In instances where the value is misrepresented to the Florida Department of Commerce Economic Opportunity, the Director of the Department of Revenue has the authority to redetermine the value of the contribution, pursuant to section 220.44, F.S.

1. through 2. No change.

(2)(e) Carryover of Community Contributions.

1. through 2. No change.

(d) through (f) renumbered (3) through (5) No change.

(4) The forms referenced in this rule section are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800; or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.

(5) Questions relating to enterprise zones created on January 1, 2006, should be directed to:

Department of Economic Opportunity  
Division of Strategic Business Development  
The Capitol  
Tallahassee, Florida 32399-0001.

Rulemaking Authority 213.06(1), 220.182(8), 220.183(4)(6)(d), 220.51 FS. Law Implemented 213.05, 213.35, 220.03(1), 220.131, 220.181, 220.182, 220.183, 220.44, 290.0055, 290.0065, 290.009(1) FS. History—New 1-3-96, Amended 8-1-02, 5-1-06,\_\_\_\_\_.

**12C-1.0198 Experiential Learning Internship Tax Credit Program.**

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Apprentice” means a person at least 16 years of age who is engaged in learning a recognized skilled trade through actual work experience under the supervision of journeyworker craftspersons, which training should be combined with properly coordinated studies of related technical and supplementary subjects, and who has entered into a written agreement, which may be cited as an apprentice agreement, with an apprenticeship sponsor registered by the Florida Department of Education who may be either an employer, an association of

employers, or a local joint apprenticeship committee.  
~~“Department” means the Florida Department of Revenue.~~

(b) No change.

(c) “Preapprentice means any person 16 years of age or over engaged in any course of instruction in the public school system or elsewhere, which course is registered as a preapprenticeship program with the Florida Department of Education.

~~(d)(e)~~ No change.

~~(e)(d)~~ “Student intern” means a person who has completed at least 60 credit hours at a state university or 15 credit hours at 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 Section 1001.44, F.S., 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 2022-2025, an experiential learning a student internship tax credit is available against the tax imposed by Chapter 220, F.S., and equal to \$2,000 per apprentice, preapprentice, or student intern, but no more than \$10,000 per taxable year.

(a) through (c) No change.

(3) Eligibility.

(a) To be eligible to request a tax credit, a qualified business must employ at least one apprentice, preapprentice, or student intern full time during any of the 2022 or 2023 taxable years 2022-2025 year in an apprenticeship, preapprenticeship, or internship in which the student intern worked full time in Florida for at least 9 consecutive weeks, or the apprentice or preapprentice worked in Florida for at least 500 hours, in addition to one of the following criteria:

1. Twenty percent or more of the business’ current full-time employees were previously employed as apprentices, preapprentices, or 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 apprentice, preapprentice, or student intern during that time.

(b) Qualified businesses must provide documentation demonstrating that each apprentice, preapprentice, or student intern employed during any of the 2022 or 2023 taxable years 2022-2025 year is enrolled in an educational institution as stated in paragraph (1)(e) or with a provider of related technical instruction ~~(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 Experiential Learning 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 apprentice, preapprentice, or student intern meet the criteria to receive tax credits, including a taxpayer’s Registered Apprenticeship Partners Information Data System program identification number, if applicable.

(b) No change.

Rulemaking Authority 213.06(1), 220.198(6) FS. Law Implemented 220.198 FS., s. 4, Ch. 2023-81, LOF. History–New 1-1-23, Amended

### **12C-1.01991 Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers.**

(1) Definitions. For purpose of this rule, the following terms mean:

(a) “Credit” means the credit for manufacturing of human breast milk derived human milk fortifiers authorized under Section 220.1991, F.S.

(b) “Qualifying manufacturing equipment” means equipment for use in the production of human breast milk derived human milk fortifiers:

1. That can be sold as a product using a pasteurization or sterilization process; and

2. That is in compliance with all applicable United States Food and Drug Administration provisions.

(2) Available Credits. For taxable years beginning during the 2023 and 2024 calendar years, a credit is available against the tax imposed by Chapter 220, F.S., that is equal to 50 percent of the cost of qualifying manufacturing equipment purchased during the state fiscal year for which the application is submitted, or during the 6 months preceding such state fiscal 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) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to Section 220.131(1), F.S., may be allowed the credit on a consolidated return basis.

(d) Taxpayers may carry forward any unused portion of the tax credit for up to five taxable years.

(3) Application process.

(a) To apply for available program credits, a taxpayer must submit a Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit (Form F-11991, incorporated by reference in Rule 12C-1.051, F.A.C.), along with documentation demonstrating that the taxpayer purchased qualifying manufacturing equipment.

(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.

(4) Transfers of unused tax credits.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, an unused credit or credit carryforward may be transferred between members of the same affiliated group of corporations.

(b) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(c) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(d) A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit (Form F-11991T, incorporated by reference in Rule 12C-1.051, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

Rulemaking Authority 213.06(1), FS, s. 33, Ch. 2023-157, LOF. Law Implemented 220.1991 FS, s. 33, 2023-157, LOF. History—New

**12C-1.051 Forms.**

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

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3)(a) F-1065	Florida Partnership Information Return <del>(R-01/16)</del> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06341">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06341</a> )	XX/XX01/16
(b) F-1065 N	Instructions for Preparing Form F-1065 Florida Partnership Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX10186">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX10186</a> )	XX/XX01/19
(4) F-1120 A	Florida Corporate Short Form Income Tax Return ( <a href="http://www.flrules.org/Gateway/reference.a">http://www.flrules.org/Gateway/reference.a</a>	XX/XX01/22

	<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14252">sp?No=Ref-XXXXX14252</a> )	
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14842">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14842</a> )	XX/XX01/23
(b) F-1120 N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 20232022 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14843">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14843</a> )	X/XX01/23
(6) through (8) No change.		
(9)(a) F-1156 Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R-01/10)	06/10
(b) F-1156 ZN	Instructions for Completing Form F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R-01/10)	06/10
(10)(a) F-1158 Z	Enterprise Zone Property Tax Credit (R-08/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03605">http://www.flrules.org/Gateway/reference.asp?No=Ref-03605</a> )	01/14
(b) F-1158 ZN	Instructions for Florida Form F-1158Z Enterprise Zone Property Tax Credit (R-08/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-03606">http://www.flrules.org/Gateway/reference.asp?No=Ref-03606</a> )	01/14
(9)(11) F-1193 T	Notice of Intent to Transfer A Florida Tax Credit – Corporate Income Tax ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14396">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14396</a> )	XX/XX01/20
(10)(12) No change.		
(11)(13) F-1198	Florida Experiential Learning Internship Tax Credit Program – Application for Tax Credit ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14844">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14844</a> )	XX/XX01/23
(12)(a) F-11991	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX</a> )	XX/XX
(b) F-11991 T	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX</a> )	XX/XX
(13)(14) F-	Underpayment of Estimated Tax on Florida	XX/XX01

4) F-2220	Corporate Income/Franchise Tax ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14845">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14845</a> )	/23
(14)(15)	No change.	

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., s. 32, Ch. 2022-97, ss. 21, 41, Ch. 2023-17, s. 4, Ch. 2023-81, s. 33, Ch. 2023-157, L.O.F. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, .

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Brinton Hevey

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

DATE PROPOSED RULE APPROVED BY AGENCY  
HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: June 30, 2023, and July 12, 2023.

[REDACTED]

[REDACTED]



# Florida Partnership Information Return

F-1065  
**XX/XX** R. ~~01/10~~

Rule 12C-1.051  
Florida Administrative Code  
Effective ~~01/10~~



For the taxable year  
beginning \_\_\_\_\_, \_\_\_\_\_ and ending \_\_\_\_\_, \_\_\_\_\_.

**XX/XX**

Name of Partnership	<div><div></div><div></div><div>-</div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>									
Street Address	Federal Employer Identification Number (FEIN)									
City	State	ZIP	<div><div></div><div></div><div></div><div></div><div></div><div></div></div>							
			Principal Business Activity Code							

## Part I. Florida Adjustment to Partnership Income

A. Additions to federal income:			
1. Federal tax-exempt interest			
Total interest excluded from federal ordinary income			
Less associated expenses not deductible in computing federal ordinary income	( )		
	<b>Net Interest</b>		
2. State income taxes deducted in computing federal ordinary income			
3. Other additions			
		<b>Total</b>	A.
B. Subtractions from federal income			B.
C. Subtotal (Line A less Line B)			C.
D. Net adjustment from other partnerships or joint ventures			D.
E. Partnership income adjustment			
1. Increase (total of Lines C and D)			E. 1.
2. Decrease (total of Lines C and D)			2.( )

## Part II. Distribution of Partnership Income Adjustment

Partner's name and address (Include FEIN)  Note: If there is no adjustment on Line E, show partner's percentage of profits in Column (b) and leave Columns (a) and (c) blank.	(a) Amount shown on Line E, Part I, above	(b) Partner's percentage of profits	(c) Column (a) times Column (b) = partner's share of Line E. Enter here and on Florida Form F-1120, Schedule I, Line <del>40</del> (if decrease, Schedule II, Line <del>14</del> )
A.			<div>delete specific line numbers</div>
B.			
C.			

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of partner or member (Must be an original signature.)		Date
Paid Preparer Only	Preparer's Signature	Date	Check if self- employed <input type="checkbox"/>
	Firm's name (or yours if self-employed) and address		Preparer's Tax Identification Number (PTIN) <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div>
			FEIN <div><div></div><div></div><div></div><div></div><div></div><div></div><div></div><div></div></div> ZIP <div><div></div><div></div><div></div><div></div><div></div><div></div></div>

Mail To: Florida Department of Revenue, 5050 W. Tennessee St., Tallahassee FL 32399-0135



**NOTE: Please read instructions (Florida Form F-1065N) before completing the schedules below.**

Part III. Apportionment Information				
III-A. For use by partnerships doing business both within and without Florida	(a) Within Florida		(b) Total Everywhere	
1. Average value of property per Schedule III-C (Line 8)				
2. Salaries, wages, commissions, and other compensation paid or accrued in connection with trade or business for the period covered by this return				
3. Sales				
III-B. For use by partnerships providing transportation services within and without Florida	(a) Within Florida		(b) Total Everywhere	
1. Transportation services revenue miles (see instructions)				
III-C. For use in computing average value of property	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 (at original cost)				
3. Land owned (at original cost)				
4. Other tangible assets (at original cost) and intangible assets (financial organizations only). Attach schedule.				
5. Total (Lines 1 through 4).				
6. Average value of property in Florida ( <b>Within Florida</b> ), add Line 5, Columns (a) and (b) and divide by 2. For average value of property everywhere ( <b>Total Everywhere</b> ), add Line 5, Columns (c) and (d) and divide by 2.				
7. Rented property - (8 times net annual rent)				
8. Total (Lines 6 and 7). Enter on Part III-A, Line 1, Columns (a) and (b)	Average Florida		Average Everywhere	

Part IV. Apportionment of Partners' Share							
Partner (Name and Address)	Percent of Interest In Partnership	Property Data		Payroll Data		Sales Data	
		Within Florida	Everywhere	Within Florida	Everywhere	Within Florida	Everywhere
A.							
B.							
C.							

**NOTE: Transfer data to Schedule III - A, Florida Form F-1120.**





# Instructions for Preparing Form F-1065 Florida Partnership Information Return

XX/XX F-1065N  
R. 01/19  
Rule 12C-1.051, F.A.C.  
Effective 01/19  
Page 1 of 4  
XX/XX

## General Instructions

### Who Must File Florida Form F-1065?

Every Florida partnership having any partner subject to the Florida Corporate Income Tax Code must file Florida Form F-1065. A limited liability company with a corporate partner, if classified as a partnership for federal tax purposes, must also file Florida Form F-1065. A Florida partnership is a partnership doing business, earning income, or existing in Florida.

**Note: A foreign (out-of-state) corporation that is a partner in a Florida partnership or a member of a Florida joint venture is subject to the Florida Income Tax Code and must file a Florida Corporate Income/ Franchise Tax Return (F-1065).**

A corporate taxpayer filing Florida Form F-1065 must use Florida Form F-1065 to report its partnership income from a partnership or joint partnership.

**Save Time and Paperwork with Electronic Filing**  
You can file Florida Form F-1065 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.

### Where to File

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

**or a Paper Return**

### When to File

You must file Florida Form F-1065 on or before the first day of the fourth month following the close of your taxable year.

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.

### Extension of Time to File

To apply for an extension of time for filing Florida Form F-1065, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*.

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.

**Extensions are valid for six months.** You are only allowed one extension.

### Attachments and Statements

You may use attachments if the lines on Florida Form F-1065 or on any schedules are not sufficient. They must contain all the required information and follow the format of the schedules of the return. Do not attach a copy of the federal return.

### 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, or assignee must sign any return required to be filed for any organization.

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)

### Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and schedules. To round off dollar amounts, less than 50 cents to the next lowest dollar amount and amounts from 50 cents to 99 cents to the next dollar. If you use this method on the federal return, you must use it on the Florida return.

### 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.

### Final Returns

If the partnership ceases to exist, write "FINAL RETURN" at the top of the form.

## General Information Questions

Enter the FEIN. If you do not have an FEIN, obtain one from the Internal Revenue Service (IRS). You can:

- Apply online at **irs.gov**
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from **irs.gov** or call 800-829-3676.

Enter the Principal Business Activity Code that applies to Florida business activities. If the Principal Business Activity Code is unknown, see the IRS "Codes for Principal Business Activity" section of federal Form 1065.

### General Information

Both the income and the apportionment factors are considered to "flow through" to the members of a partnership or joint venture.

Use parts I and II of the *Florida Partnership Information Return* to determine each partner's share of the Florida partnership income adjustment.

Parts III and IV are used to determine the adjustment that must be made to each partner's apportionment factors. For example, a corporate partner's share of the partnership's sales within Florida will be added to the corporation's sales within Florida. The partner's share of the partnership's "everywhere sales" will be added to the corporation's "everywhere sales." The corporation's sales apportionment factor, as reflected on Schedule III of Florida Form F-1120, will be equal to:

$$\frac{(\text{corporation's Florida sales} + \text{share of partnership's Florida sales})}{(\text{corporation's everywhere sales} + \text{share of partnership's everywhere sales})}$$

## Part I. Florida Adjustment to Partnership Income

### Line A. Additions to federal income

#### 1. Federal tax-exempt interest

Enter the amount of interest which is excluded from ordinary income under section (s.) 103(a), Internal Revenue Code (IRC), or any other federal law, less the associated expenses disallowed in computing ordinary income under s. 265, IRC, or any other law.

#### 2. State income taxes deducted in computing federal ordinary income

Enter the sum of any tax on or measured by income, which is paid or accrued as a liability to the District of Columbia or any state of the United States and is deductible from gross income in computing federal ordinary income for the taxable year. You should exclude taxes based on gross receipts or revenues.

#### 3. Other additions

Enter any other items you are required to add as an adjustment to calculate adjusted federal income.

### Line B. Subtractions from federal income

Enter any items required to be subtracted as an adjustment to calculate adjusted federal income.

For example, s. 220.13(1)(e), F. S., provides for a subtraction taken equally over a seven year period corresponding to the add back to adjusted federal income for the special bonus depreciation.

### Line C. Subtotal

Subtract Line B from Line A.

### Line D. Net adjustment from other partnerships or joint ventures

If, because of Florida changes, the partnership's share of income from other partnerships or joint ventures is different from the amount included in federal taxable income, you must make an appropriate adjustment on Line D. Attach a schedule explaining any adjustment.

### Line E. Partnership income adjustment

Calculate the total partnership income adjustment (sum of Lines C and D). Enter net increases to income on Line 1. Enter net decreases to income on Line 2.

## Part II. Distribution of Partnership Income Adjustment

Distributing each partner's share of the total partnership income adjustment (Part I, Line E) is accomplished in Part II.

Each corporate partner must enter its share of the adjustment in Column (c) on its *Florida Corporate Income/ Franchise Tax Return* (Florida Form F-1120). It should enter increases under "Other Additions" on Schedule I, Florida Form F-1120 and should enter decreases under "Other Subtractions" on Schedule II, Florida Form F-1120.

## Part III. Apportionment Information

You must complete this part if either the partnership or any of the partners subject to the Florida Income Tax Code does business outside Florida.

Florida taxpayers doing business outside the state must apportion their business income to Florida based on a three-factor formula. There are exceptions to this three-factor formula for insurance companies, transportation services, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S., and taxpayers who were given prior permission by the Department to apportion income using a different method under s. 220.152, .S.

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 found or occurring everywhere.

For more information about apportioning income see s. 220.15, F.S., and Rule 12C-1.015, F.A.C.

**III-A, Line 1 (and Part III-C). 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. The property factor for corporations included within the definition of financial organizations must also include intangible personal property, except goodwill.

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.

In Part III-C, Lines 1 through 4, 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. Place the total value of the columns on Line 5. Calculate the average values as provided on Lines 6 and 7. Enter the Florida average in Part III-A, Line 1, Column (a). Enter the average everywhere in Part III-A, Line 1, Column (b).

**III-A, Line 2. Salaries, wages, commissions, and other compensation**

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 Part III-A, Line 2, Column (a) and enter the denominator in Part 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 without 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 partnership must attach a statement listing all compensation paid or accrued for the taxable year other than that as shown on federal Form 1125-A or page 1 of the federal Form 1065.

**III-A, Line 3. Sales**

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. Enter the numerator in Part III-A, Line 3, Column (a) and the denominator in Part 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) Sales of services.
- (d) Income from the sale, licensing, or other use of intangible personal property such as patents and copyrights.
- (e) For financial organizations, income from intangible personal property.

Sales will be attributable to Florida using these 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 on real or tangible personal property found outside Florida.
- (d) Dividends received within Florida.
- (e) Interest charged to customers at places of business maintained within Florida for carrying debit balances of margin accounts, without deduction of any costs incurred in carrying such accounts.

- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens on real or tangible personal property found in Florida or from installment sale agreements originally completed by a taxpayer or his 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-B. Special Industry Apportionment Fraction

Special methods of apportioning income by taxpayers providing insurance or transportation services are provided. For example, the income attributable to transportation services is apportioned to Florida by multiplying the 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 a consideration.

## Part IV. Apportionment of Partners' Share

Each partner's share of the apportionment factors is determined by multiplying the amount in Part III-A, on Lines 1, 2, and 3 by the percentage interest of each partner. Amounts determined should be added to each partner's apportionment factors included on its Florida Form F-1120.

Partnerships subject to a special industry apportionment fraction (for example, those engaged mainly in transportation services) should adjust this schedule to report each partner's share of the special apportionment fraction (for example, revenue miles for transportation companies).

## Contact Us

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

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

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

**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

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Visit [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 F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	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.



# Florida Corporate Short Form Income Tax Return

XX/XX

F-1120A

R. 01/22

Rule 12C-1.051, F.A.C.

Effective 01/22

Page 1 of 4

XX/XX

For tax year beginning on  
or after January 1,

FEIN:

Taxable Year End:

## Where to Send Payments and Returns

Make check payable to and mail with return to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 9b), send your  
return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

### Online Filing Application for Florida Form F-1120A

We encourage *Florida Corporate Short Form* (Florida Form F-1120A) filers to use the Department's online filing application. The software application will guide you through the process. Go to ~~the Department's website at~~ **floridarevenue.com** for more information, to register, and to enroll for e-Services.

**floridarevenue.com/taxes/eEnroll**

### Who May File a Florida Corporate Short Form (Florida Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file a *Florida Corporate Income/Franchise Tax Return* (Florida Form F-1120) unless they qualify to file a *Florida Corporate Short Form Income Tax Return* (Florida Form F-1120A).

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** of 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.

**Florida Form F-1120A is a machine-readable form. Please follow the 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.

0 1 2 3 4 5 6 7 8 9

	Check here if negative	U.S. DOLLARS	CENTS
1. Federal taxable income	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
2. Plus (+) Federal NOLD + state income tax	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
3. Less (-) Florida NOLD	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
4. Less (-) Florida exemption	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
5. Equals (=) Florida net income	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
6. Tax due: 5.5% of Line 5	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
7. Less (-) Payment credits	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
8. Plus (+) Penalty and interest (See instructions)	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
9. Total amount due or overpayment (Complete Line 9a or 9b for overpayments)	<input type="checkbox"/>	<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"/> <input type="text"/>	<input type="text"/> <input type="text"/>
9a CREDIT	<input type="checkbox"/>		
9b REFUND	<input type="checkbox"/>		

**Florida Corporate Short Form  
Income Tax Return**  
Mail coupon only.  
Keep top portion for your records.

XX/XX

F-1120A

R. 01/22

Name  
Address  
City/St/ZIP

DOR USE ONLY

<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>	/	<input type="text"/>	<input type="text"/>
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If Line 5 is zero "0" or  
less, enter "0" on Line 6.

If this amount is \$2,500 or greater,  
you cannot file Form F-1120A.

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"/>
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Taxable Year Beginning

Taxable Year End

M	M	D	D	Y	Y
---	---	---	---	---	---

M	M	D	D	Y	Y
---	---	---	---	---	---

**REMEMBER TO COMPLETE THE BACK OF THE FORM**



The following instructions apply to questions A through J below.

- A.** If the corporation is incorporated in the State of Florida, check "Yes." Otherwise, check "No" and enter the state or country of incorporation in the space provided.
- B.** If the corporation is registered with the Florida Secretary of State, check "Yes" and enter the document number. For information, contact the Department of State, Corporate Information, at 850-245-6052 or visit their website at [sunbiz.org](http://sunbiz.org).
- C.** If the corporation timely filed a Florida Extension of Time (Florida Form F-7004), check "Yes."
- D.** If the corporation paid federal income tax on Line 22c of federal Form 1120-S, check "Yes." (If yes, see instructions for Line 1 on Page 3.)
- E.** If the corporation is a member of a controlled group of corporations as defined in section 1563 of the Internal Revenue Code (IRC), check "Yes" (see instructions for Line 4 on Page 3).
- F.** If this is an initial or first year return, check the box labeled "I." If this is a final return, check the box labeled "F." Note: If the corporation is still required to file an annual federal return **do not** check the "F" box.
- G.** Enter only the dollar amount of state income tax included in Line 2, Florida Form F-1120A (you should not include cents). If none, enter zero (0).
- H.** Enter the date of the corporation's latest IRS audit and list the years examined in the audit.
- I.** Enter the Principal Business Activity Code that applies to your Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS instructions for federal Form 1120.
- J.** Enter the federal return filed with the IRS. For example:

1120 or 1120S or 990T

Who Must File a Florida Corporate Income/ Franchise Tax Return?

Corporate income tax is imposed by section (s.) 220.11, Florida Statutes (F.S.).

- **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.
- **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 1120-S.
- **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 Florida Form F-1120A.

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).

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of officer	Date	Contact Email Address	Phone
Signature of individual or firm preparing the return	Date	Preparer's PTIN <input type="checkbox"/> or FEIN <input type="checkbox"/> (Check one)	Phone

YES NO All taxpayers are required to answer questions A through J below.

- A.** ☐ ☐ Incorporated in Florida? Other \_\_\_\_\_
- B.** ☐ ☐ Registered with Florida Secretary of State? Document number \_\_\_\_\_
- C.** ☐ ☐ A Florida extension of time was timely filed?
- D.** ☐ ☐ Corporation paid federal tax on Line 22c of federal Form 1120S?
- E.** ☐ ☐ Corporation is a member of a controlled group as defined by section 1563, IRC?
- F.** ☒ ☐ Mark box "I" if this is an initial return and/or mark box "F" if you filed a final federal return.

- G.** Amount of state income taxes included in Florida Form F-1120A, Line 2. If none, enter zero (0).

\$ , T

- H.** Enter date of latest IRS audit. List years examined \_\_\_\_\_

M M D D Y Y

- I.** Principal Business Activity Code (as applies to Florida).

- J.** Type of federal return filed.

L

## General Information

### When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A 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 taxable year ends, the due date is on or before the first day of the fifth month following the close of the tax year. For example, Florida Form F-1120A is due on or before May 1, 2022 for a taxpayer with a tax year ending December 31, 2021; 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-1120A 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 state or federal 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 the Department's website at [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates).

**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-1120A, 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 4.

Go to the Department's website for information on electronic filing and payment of tentative tax.

**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.

**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 tax due, as shown on Line 9 of the return, and either file your return or extension of time by the original due date. Payment must be in U.S. funds. If your tax payment is not on time, penalties and interest will apply.

If you **electronically pay**, or you electronically file and pay at the same time, 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](http://floridarevenue.com/forms) in the eServices section for the due dates.

### 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. 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 (FEIN)

If you do not have an FEIN, obtain one from the IRS. 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 Florida Form F-1120X 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 our website for Florida Form F-1120X with instructions.

### Who Must Make Estimated Tax Payments?

If you expect the amount of income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year using Florida Form F-1120ES. Payments may not be annualized. If the corporation's expected tax liability is more than \$2,500, you must file Florida Form F-1120. To obtain Florida Form F-1120ES, see "Contact Us" on Page 4.

## Line-by-Line Instructions

**Line 1. Federal Taxable Income** – Generally, corporations should enter the amount shown on Page 1, Line 30 of the federal Form 1120 or the corresponding line (taxable income) of the federal income tax return filed. If this amount is negative, check the box. S corporations should enter only the income subject to federal income tax at the corporate level and those S corporations answering no to Question D do not have to file a return unless requesting a refund.

**Line 2. Net Operating Loss Deduction (NOLD) and State Income Taxes Deducted in Computing Federal Taxable Income** – Enter the sum of:

- (A) Any net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the matching line of other federal income tax forms, and
- (B) Any tax on, or measured by, income paid or accrued as a liability to any U.S. state or the District of Columbia that is deducted from gross income in computing federal income for the taxable year. Exclude taxes based on gross receipts or revenues.

If you include state income taxes in Line 2, complete Question G on Page 2.

Use the following to calculate your Line 2 entry:

- a. NOLD \_\_\_\_\_
- b. State income taxes deducted in computing federal taxable income \_\_\_\_\_
- c. Total - Add a and b, then enter this amount on Line 2.

**Line 3. Florida Net Operating Loss Deduction (NOLD)** – Enter the amount (if any) of the Florida net operating loss deduction on Line 3. For Florida corporate income tax, a net operating loss can never be carried back as a deduction to a prior taxable year. A net operating loss can only be carried over to later taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in section 172, IRC.

When claiming your Florida NOLD, the following limitations also apply:

- Florida NOLs generated in taxable years beginning **before** January 1, 2018, are carried forward up to 20 taxable years.
- Florida NOLs 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 NOL deduction may be taken against 100% of Florida tentative apportioned adjusted federal income.
- For taxable years beginning **after** December 31, 2020, a Florida NOL deduction may be taken as follows:
  - o 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;
  - o 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.

**Line 4. Florida Exemption** – Section 220.14, F.S., exempts up to \$50,000 of net income. The exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income. If the taxable year is less than 12 months, you must prorate the \$50,000 exemption. Multiply \$50,000 by the number of days in the short tax year divided by 365. Only one \$50,000 exemption is allowed to the members of a controlled group of corporations as defined in section



1563, IRC. If members of a controlled group file separate Florida returns the \$50,000 exemption will be divided equally among all filing members unless all members consent to an apportionment plan for an unequal allocation of the Florida exemption.

**Line 5. Florida Net Income** – Subtract Lines 3 and 4 from the sum of Lines 1 and 2 and enter the difference on Line 5. (Line 1 plus Line 2 minus Line 3 minus Line 4.) If this amount is negative, check the box and enter zero (0) on Line 6.

**Line 6. Corporate Income Tax Due** – Multiply the amount on Line 5 by the tax rate. If Line 5 is zero (0) or less, enter zero (0) on Line 6. If this amount is \$2,500 or greater, you cannot file Florida Form F-1120A. See the Department's website or "Contact Us" below for information on obtaining Florida Form F-1120.

**Line 7. Payment Credits** – Enter the total tentative tax paid with Florida Form F-7004 plus estimated tax payments, if any, made for the taxable year, or carryovers from previous years, plus the amount(s) shown on any corporate income tax credit memo(s) issued by the Department.

**Line 8. Penalty and Interest** – If penalties or interest apply, enter the total amount on this line.

#### Penalties

**Late-Filed Return** – The penalty for a late-filed return is 10% each month, or portion of a month, not to exceed 50% of the tax due with the return. If no tax is due and a return is filed late, the penalty is \$50 each month or portion of a month, 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.

**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 cannot be readily handled, verified, or reviewed.

**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. We update the floating interest rate 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 the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 9. Total Amount Due or Overpayment** – Subtract the amount shown on Line 7 from Line 6, add any amount shown on Line 8, and enter the result on Line 9. **If Line 9 is a negative amount, you have overpaid your Florida corporate income tax.** To have this amount credited toward next year's tax liability, place an "X" in Box 9a. To have this amount refunded, place an "X" in Box 9b. **If you make no entry, the entire amount of overpayment will be credited to next year's estimated tax.** If Line 9 is a positive amount, this is the amount due. Make your check or money order payable to the Florida Department of Revenue. You must pay in U.S. funds. **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.**

## Remember:

- ✓ Make your check payable to the Florida Department of Revenue, write your FEIN on your check, and sign your check and return.
- ✓ Use an original form whenever possible to ensure proper recording and processing of your return and payment. Make any necessary corrections on the face of the return and complete a change of address on the Department's website at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount)
- ✓ Do not attach a copy of the federal return, supporting schedules, or worksheets at this time. The Department may, however, request them at a later date.
- ✓ 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, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com)

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

**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

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

**Subscribe to our tax publications** to receive due date reminders or an email when we post:

- Tax Information Publications (TIPs).
- Proposed rules, notices of rule development workshops, and more.

Go to [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 F-1120	Florida Corporate Income/Franchise Tax Return	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-1120X	Amended Florida 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.

# Florida Corporate Income/Franchise Tax Return

XX/XX F-1120  
R. 01/23  
Rule 12C-1.051, F.A.C.  
Effective 01/23  
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> .....	Check here if negative	1.	
2. State income taxes deducted in computing federal taxable income (attach schedule) .....	Check here if negative	2.	
3. Additions to federal taxable income (from Schedule I) .....	Check here if negative	3.	
4. Total of Lines 1, 2, and 3. ....	Check here if negative	4.	
5. Subtractions from federal taxable income (from Schedule II) .....	Check here if negative	5.	
6. Adjusted federal income (Line 4 minus Line 5) .....	Check here if negative	6.	
7. Florida portion of adjusted federal income (see instructions) .....	Check here if negative	7.	
8. Nonbusiness income allocated to Florida (from Schedule R) .....	Check here if negative	8.	
9. <b>Florida exemption</b> .....		9.	
10. Florida net income (Line 7 plus Line 8 minus Line 9) .....		10.	
11. Tax due: 5.5% of Line 10.....		11.	
12. Credits against the tax (from Schedule V) .....		12.	
13. Total corporate income/franchise tax due (Line 11 minus Line 12).....		13.	

## Payment Coupon for Florida Corporate Income Tax Return

**Do not detach coupon.**

XX/XX F-1120  
R. 01/23

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

[illegible]

**This return is considered incomplete unless a copy of the federal return is attached.**  
If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here	Signature of officer (must be an original signature)		Date	Title										
Paid preparers only	Preparer's signature			Date	Preparer check if self-employed	<input type="checkbox"/>	Preparer's PTIN							
	Firm's name (or yours if self-employed) and address				FEIN									
					ZIP									

**All Taxpayers Must Answer Questions A Through L Below — See Instructions**

- |  |   |
|--|---|
| <p>A. State of incorporation: _____</p> <p>B. Florida Secretary of State document number: _____</p> <p>C. Florida consolidated return? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>D. <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (final federal return filed)</p> <p>E. Principal Business Activity Code (as pertains to Florida)</p> <div style="display: flex; gap: 5px;"> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> </div> <p>F. A Florida extension of time was timely filed? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>G-1. Corporation is a member of a controlled group? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/> If yes, attach list.</p> | <p>G-2. Part of a federal consolidated return? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/> If yes, provide:<br/> FEIN from federal consolidated return: _____<br/> Name of corporation: _____</p> <p>G-3. The federal common parent has sales, property, or payroll in Florida? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>H. Location of corporate books: _____<br/> City: _____ State: _____ ZIP: _____</p> <p>I. Taxpayer is a member of a Florida partnership or joint venture? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>J. Enter date of latest IRS audit: _____<br/> a) List years examined: _____</p> <p>K. Contact person concerning this return: _____<br/> a) Contact person telephone number: (____) _____<br/> b) Contact person email address: _____</p> <p>L. Type of federal return filed <input type="checkbox"/> 1120 <input type="checkbox"/> 1120S or _____</p> |
|--|---|

## If Filing Paper Return

## Where to Send Payments and Returns

~~Make check payable to and mail with return to:~~

~~Florida Department of Revenue  
5050 W Tennessee Street  
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

## 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).

## Remember:

- ✓ **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.	15. Live local program credit	16.
17.	16. Entertainment industry tax credit	17.
18.	17. Research and development tax credit	18.
19.	18. Energy economic zone tax credit	19.
20.	19. s.168(k), IRC, special bonus depreciation	20.
21.	20. Depreciation of qualified improvement property (see instructions)	21.
22.	21. Expenses for business meals provided by a restaurant (see instructions)	22.
23.	22. Film, television, and live theatrical production expenses (see instructions)	23.
24.	23. Internship tax credit	24.
25.	24. Other additions (attach schedule)	25.
26.	25. Total Lines 1 through 24. Enter total on this line and on Page 1, Line 3.	26.

## 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.	13.



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 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.
16.	New line: 15. Live local program credit (attach certificate)	16.
17.	15. New markets tax credit	16. 17.
18.	16. Entertainment industry tax credit	17. 18.
19.	17. Research and development tax credit	18. 19.
20.	18. Energy economic zone tax credit	19. 20. 21.
22.	20. Internship tax credit	20. 22.
23.	21. Other credits (attach schedule)	21. 23.
22.	22. 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	22.

### 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 ..... **2024** 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 2023

XX/XX F-1120N  
R. 01/23  
Rule 12C-1.051, F.A.C.  
Effective 01/2  
Page 1 of 17  
XX/XX

## 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 \$10,000 per year. To learn more, go to [floridarevenue.com/taxes/cr](http://floridarevenue.com/taxes/cr) 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.

New language provided on page 18

### **Electronic File and Pay Requirements**

Effective January 1, 2023, the threshold requiring electronic filing of returns and electronic remittance of payments change 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-120A (*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).

Please visit the Department's website at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices) for more information.

## 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 **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file 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.

page numbers subject to change

## What's In

- ◆ **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

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- **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-*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

duplicative language page 1

~~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 the software is using approved software.
- Make sure the software is for the current year. You cannot use 2022 software to produce 2023 tax forms.

Visit [floridarevenue.com/taxes/eservice](http://floridarevenue.com/taxes/eservice) 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, 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/duedate](http://floridarevenue.com/taxes/cit/duedate).

If you **electronically pay**, you must initiate electronic payments and receive a confirmation number no later than 5 p.m. E 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/form](http://floridarevenue.com/form) 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 Amount

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/form](http://floridarevenue.com/form) 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/form](http://floridarevenue.com/form) 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/duedate](http://floridarevenue.com/taxes/cit/duedate).

To pay estimated tax, go to [floridarevenue.com/taxes/filep](http://floridarevenue.com/taxes/filep) and select corporate tax. If filing and/or paying electronically, see the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659). income

## 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 federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing 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 fil 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 file .
- 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 ha 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. 27

### 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 24. 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/form](http://floridarevenue.com/form) 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(c) 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 return" only if you have incorporated and elects to file an initial return. A return for a foreign corporation doing business in

any credit earned for the taxable year under the Florida Tax Credit Scholarship Program, New Worlds Reading Initiative, Strong Families Tax Credit Program, Live Local Program, and Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers.

**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 ~~48~~ **22**.

### 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

**16**

**17**

**18**

Insert new line: **Line 15 - Live Local Program Credit**

Enter the amount from Line 15 of Schedule V. This is the amount taken for the live local program credit for the taxable year.



**Insert new line: Line 19 - Experiential Learning Tax Credit Program**  
Enter the amount from Line 19 of Schedule V. This is the amount of the experiential learning tax credit taken for the taxable year.

**Line 18 - Energy Economic Zone Tax Credit**

Enter the amount of the taxable year.

**Insert new line: Line 20 - Credit for Qualified Railroad Reconstruction or Replacement Expenditures**

Enter the amount from Line 20 of Schedule V. This is the amount taken as a credit for qualified railroad reconstruction or replacement expenditures for the taxable year.

**Line 19 - s. 16**

Enter all amounts under IRC s. 16(e) for the taxable year beginning on or after January 1, 2027.

**Line 20 - Depreciation of**

Enter the depreciation taken on qualified improvements after January 1, 2018.

**Insert new line: Line 21 - Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers**

Enter the amount from Line 21 of Schedule V. This is the amount taken as a credit for manufacturing of human breast milk derived human milk fortifiers for the taxable year.

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 (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,

1982, became effective on January 1, 1987, pursuant to the Internal Revenue Code of 1954, as amended, and in effect on January 1, 1980, is in effect on 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 added 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 49) 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 modification (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 11065 must be entered on Line 12 of this schedule.

(2) **Certain foreign taxes.** Enter the amount of taxes of foreign origin that are 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)(c)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)(c)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 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 entered 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 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, **22** 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 **the Department of Commerce** 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) 26 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) year .

**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/ci](http://floridarevenue.com/taxes/ci) 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 affiliate 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 delete period, insert dash 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/ci](http://floridarevenue.com/taxes/ci) 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 is made after a request for an extension of time. See s. 4003.485, 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 affiliate 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 16.

**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/ci](http://floridarevenue.com/taxes/ci) 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 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 affiliate 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.

**16 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 Commerce 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.

Insert new line: **Line 20 - Credit for Qualified Railroad Reconstruction or Replacement Expenditures**  
language provided in Word document

Insert new line: **Line 21 - Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers**  
language provided in Word document

**17 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.

**18 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.

**19 Line 19. Experiential Learning Tax Credit Program**

A credit is available against Florida corporate income tax for employing students that begin in 2022 and 2023. The credit is \$2,000 per student intern up to a maximum of 10 students per year. For more information, visit [floridarevenue.com/taxes/ci](http://floridarevenue.com/taxes/ci) 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 19.

**22 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.

23
**Line 24 - Total Credits Against the Tax**
22  
 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/duedate](http://floridarevenue.com/taxes/cit/duedate)**

## 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/form](http://floridarevenue.com/form) .

To speak with a Department of Revenue representative, call Taxpayer Services at

850-488-1111. **Form F-11915 Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit Rule 12C-1.051, F.A.C.**

**Subsidiary Form F-11915T Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit Rule 12C-1.051, F.A.C.**

rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at

**florida Form F-11991T Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers Notice of Intent to Transfer a Tax Credit Rule 12C-1.051, F.A.C.**

## 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.

Page 1, What's New?**Internship Tax Credit Renamed Experiential Learning Tax Credit Program; Program Availability Expanded**

A credit is available against Florida corporate income tax for employing apprentices, preapprentices, and student interns during taxable years that begin in calendar years 2022 through 2025. The credit is \$2,000 per apprentice, preapprentice, or student intern up to a maximum of five apprentices, preapprentices, or 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.

**Live Local Program Credit**

A credit is available against the corporate income tax for contributions to the Florida Housing Finance Corporation under the Live Local 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. Unused credits may be carried forward up to ten (10) taxable years.

**Credit for Qualified Railroad Reconstruction or Replacement Expenditures**

A credit is available against Florida corporate income tax equal to 50% of a qualifying railroad's qualified expenditures in Florida during the taxable year, with certain limitations. To learn more about this credit, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives, select the Corporate Income Tax Incentives webpage link. Unused credits may be carried forward up to five (5) taxable years.

**Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers**

A credit is available against Florida corporate income tax equal to 50% of the cost of equipment purchased for use in the production of human breast milk derived human milk fortifiers. 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 five (5) taxable years.

**Schedule V:****Line 15 - Live Local Program Credit**

A credit is available against the corporate income tax for contributions to the Florida Housing Finance Corporation under the Live Local 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. 220.1878, F.S.

**Attach a copy of the certificate of contribution from the Florida Housing Finance Corporation 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-446200, *Live Local 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 15.

#### **Line 19 - Experiential Learning Tax Credit Program**

A credit is available against Florida corporate income tax for employing apprentices, preapprentices, or student interns during taxable years that begin in calendar years 2022 through 2025. The credit is \$2,000 per apprentice, preapprentice, or student intern up to a maximum of five apprentices, preapprentices or 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 19.

#### **Line 20 - Credit for Qualified Railroad Reconstruction or Replacement Expenditures**

A credit is available against Florida corporate income tax equal to 50% of a qualifying railroad's qualified expenditures in Florida during the taxable year, not to exceed \$3,500 multiplied by the number of miles of railroad track owned or leased within Florida by the qualifying railroad as of the end of the taxable year in which the qualified expenditures were incurred. Qualifying railroads that are taxpayers subject to Florida corporate income tax submit their application for credit when they file their Florida Form F-1120. Qualifying railroads that are not subject to Florida corporate income tax submit their application for credit directly to the Department of Revenue. To learn more about this credit, and to access Florida Form F-11915, *Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit*, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives, select the Corporate Income Tax Incentives webpage link. Unused credits may be carried forward up to five (5) taxable years.

You may transfer this credit to certain taxpayers. To learn more about transfers of this credit, refer to Florida Form F-11915T, *Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures 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 20.

#### **Line 21 - Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers**

A credit is available against Florida corporate income tax equal to 50% of the cost of equipment purchased for use in the production of human breast milk derived human milk fortifiers. 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 five (5) taxable years.

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit, refer to Florida Form F-11991T, *Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers 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 21.



**Florida Department of Revenue**  
**Notice of Intent to Transfer a Florida Tax Credit**  
**Corporate Income Tax**

**XX/XX** **F-1193T**  
**R. 01/20**  
Rule 12C-1.051, F.A.C.  
**XX/XX** **Effective 01/20**  
Page 1 of 2

**Part I - Transferring Business Information**

Business Name:		Taxable year the credit was originally approved for: Beginning Date: _____ Ending Date: _____	
Business Address:		Federal Employer Identification Number (FEIN):	
City:	State:	ZIP:	
Parent Corporation Name: <i>(If included in a consolidated Florida corporate income tax return)</i>		Parent FEIN:	
Contact Person Name:	Telephone Number:	Email Address:	
Indicate the tax credit to be transferred:	<input type="checkbox"/> <del>Florida Renewable Energy Production Credit (s. 220.193, F.S.)</del> <input type="checkbox"/> Florida Capital Investment Tax Credit (s. 220.191(2)(c), F.S.)		

**Tax Credit or Tax Credit Allocation Information**

Original amount of credit allocated or transferred to the transferring business:	\$
Amount of original credit (listed above) previously claimed or transferred:	\$
Tax year(s) in which the credit amount above was claimed or transferred:	
Amount of unused credit:	\$
Amount of credit to be transferred:	\$

**Part II - Receiving Business Information** - A separate notice is required for each receiving business.

Business Name:		Tax year: Beginning Date: _____ Ending Date: _____	
Business Address:		Federal Employer Identification Number (FEIN):	
City:	State:	ZIP:	
Parent Corporation Name: <i>(If included in a consolidated Florida corporate income tax return)</i>		Parent FEIN:	
Contact Person Name:	Telephone Number:	Email Address:	

**Part III - Transferring Business Certification** - Only an authorized officer of the transferring business may sign this notice.

Under penalties of perjury, I declare that I have read the foregoing Notice and the facts stated in it are true.	
_____ Signature of Authorized Officer of Transferring Business	_____ Date
_____ Title	



# Instructions for the Notice of Intent to Transfer a Florida Tax Credit

Taxpayers may submit a *Notice of Intent to Transfer a Florida Tax Credit* by completing and mailing Florida Form F-1193T to:

Florida Department of Revenue  
Revenue Accounting  
PO Box 6609  
Tallahassee FL 32314-6609

The Department of Revenue will send written certification regarding the amount of the tax credit transferred within fifteen (15) days after receipt of a completed notice. You must have a letter from the Department certifying the credit transferred for the transfer to be valid. A copy of the Department's certification stating the amount of the credit transferred must be attached to the tax return on which the transferred tax credit is claimed by the receiving business.

## To Transfer Applicable Florida Tax Credits:

- You must submit this notice (Florida Form F-1193T)
- You must not have claimed the credit amount you want to transfer on any tax return filed with the Department of Revenue.

You may only take the credit against the Florida corporate income tax and you must take it in the order described in section (s.) 220.02(8), Florida Statutes (F.S.). A transfer by an ineligible person does not create a right to a tax credit.

A taxpayer must retain documentary evidence that substantiates and supports this credit and the Department may request the evidence at a later date to verify the credit. A schedule tracking the credit amounts allocated and the use of such credits must be maintained as part of the evidence to support the tax credit.

## ~~Florida Renewable Energy Production Tax Credit~~

~~The Florida Renewable Energy Production Tax Credit can be transferred in a merger or acquisition. In addition, unused credits may be transferred one time (outside a merger or acquisition) in whole or in increments of not less than 25 percent of the unused credit. The transferring business must have documentation indicating the amount of the credit approved by the Department of Revenue or the Department of Agriculture and Consumer Services. This credit can be carried forward 5 years because of insufficient tax liability.~~

~~Reference: s. 220.193, F.S.~~

## Florida Corporate Income Tax Capital Investment Tax Credit

For the Florida corporate income tax Capital Investment Tax Credit associated with a new solar panel manufacturing project, the amount of the tax credit that may be transferred in any year shall be the lesser of the qualifying business's Florida corporate income tax liability for the year or the credit amount granted for the year. A business receiving the transferred credit (receiving business) may use the credit only in the year received, and the credit may not be used in any other tax year.

Reference: s. 220.191(2)(c), F.S.



# Florida Experiential Learning 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 3

Apply online at [floridarevenue.com/taxes/Single\\_axCredits](https://floridarevenue.com/taxes/Single_axCredits). It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Experiential Learning 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 apprentices, preapprentices, or student intern employed by businesses for taxable years beginning during calendar years 2022-2025 when both the business and the apprentice, preapprentice, or 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 Experiential Learning Tax Credit:

Number of apprentices, preapprentices, or student interns employed (maximum of 5) \_\_\_\_\_ x \$2,000 = \_\_\_\_\_

If employing apprentices, enter your Registered Apprenticeship Partners Information Data System program identification number: \_\_\_\_\_

If employing preapprentices participating in on-the-job training (OJT), enter your Registered Preapprenticeship Program Number assigned by the Florida Department of Education, Office of Apprenticeship: \_\_\_\_\_

☐ 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 \_\_\_\_\_ – \_\_\_\_\_

☐ Applying for Tax Year Beginning on or after January 1, 2024, through December 31, 2024.

☐ Applying for Tax Year Beginning on or after January 1, 2025, through December 31, 2025.

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:

**Florida Experiential Learning Tax Credit Program**  
**Application for Tax Credit**

F-1198  
R. XX/XX  
Page 2 of 3

\* 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), .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.)

**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 or employs at least one qualified apprentice or preapprentice for at least 500 hours; **and**
- 20% or more of the full-time employees were previously employed by the business as apprentices, preapprentices, or 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 an apprentice, preapprentice, or student intern,
  - employed 10 or fewer full-time employees on average for the three (3) immediately preceding years, **and**
  - previously hired at least one apprentice, preapprentice, or 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 apprentices, preapprentices, or student interns employed, and current full time employment of a previously employed apprentice, preapprentice, or student intern if applicable.

**A qualified student inter** – A person enrolled in one of the following educational institutions who 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 student intern 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.

**A qualified apprentice** – A person at least 16 years of age who is engaged in learning a recognized skilled trade through actual work experience under the supervision of journeyworker craftspersons, which training should be combined with properly coordinated studies of related technical and supplementary subjects, and who has entered into a written agreement, which may be cited as an apprentice agreement, with an apprenticeship sponsor registered by the Florida Department of Education who may be either an employer, an association of employers, or a local joint apprenticeship committee. A qualified apprentice maintains a minimum grade point average of 2.0 on a 4.0 scale (if applicable)

**A qualified preapprentice** – A person 16 years of age or older engaged in any course of instruction in the public school system or elsewhere, which course is registered as a preapprenticeship program with the Florida Department of Education. A qualified preapprentice maintains a minimum grade point average of 2.0 on a 4.0 scale (if applicable).

**Suggested documentation:** A letter from the applicable educational institution or provider of technical instruction stating the apprentice, preapprentice, or 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 Office

\_\_\_\_\_  
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.co](mailto:RevenueAccounting@floridarevenue.com)

If you are unable to apply online at [floridarevenue.com/taxes/Single](http://floridarevenue.com/taxes/Single) **axCredits**, submit your completed application to:

Florida Department of Revenue  
Revenue Accounting  
PO Box 6609  
Tallahassee, FL 32314-6609

or

Fax:  
850-921-1171



**Florida Credit for Manufacturing of  
Human Breast Milk Derived Human Milk Fortifiers  
Application for Tax Credit**

**F-11991**  
**N. XX/XX**  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 2

For taxable years beginning on or after January 1, 2023, Florida law provides a credit against the tax imposed by Chapter 220, Florida Statutes (F.S.), equal to 50 percent of the cost of manufacturing equipment purchased for use in the production of human breast milk derived human milk fortifiers in Florida.

Tax credits are available only for purchases of qualifying manufacturing equipment made during the state fiscal year for which the application is submitted, or during the 6 months preceding such state fiscal year. Purchases of qualifying manufacturing equipment must be made on or before the date the taxpayer is required to file its *Florida Corporate Income/Franchise Tax Return* (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.).

The Department of Revenue must approve the tax credit prior to the taxpayer taking the credit on its tax return. **A separate application is required for each taxable year.**

**Requested Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers:**

☐ State fiscal year 2023-2024

Applying for Tax Year Beginning on or after  
January 1, 2023, through December 31, 2023.

Tax Year \_\_\_\_\_ - \_\_\_\_\_

☐ State fiscal year 2024-2025

Applying for Tax Year Beginning on or after  
January 1, 2024, through December 31, 2024.

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/franchise tax return, provide:

Parent Corporation's Name:

Parent 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 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 Credit for Manufacturing of  
Human Breast Milk Derived Human Milk Fortifiers  
Application for Tax Credit**

**F-11991**  
**N. XX/XX**  
Page 2 of 2

**Requested credit computation:**

(1) Enter the cost of qualifying manufacturing equipment purchased for use in the production of human breast milk derived human milk fortifiers in Florida during the taxable year.	1	
(2) 50 percent (50%).	2	x 50%
(3) Requested credit. Multiply Line 1 by Line 2.	3	

“Qualifying manufacturing equipment” means equipment for use in the production of human breast milk derived human milk fortifiers:

- That can be sold as a product using a pasteurization or sterilization process; and
- That is in compliance with all applicable United States Food and Drug Administration provisions.

**Required documentation:**

- The Florida address where the equipment is installed or is being installed.
- Invoices for the qualifying manufacturing equipment purchased and any other documentation/information to demonstrate your eligibility for the credit.
- A list of the specific products manufactured with the qualifying manufacturing equipment.

Under penalties of perjury, I declare that I have read the foregoing application, including accompanying documentation, and the facts stated in it are true and correct.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**Contact Information**

For additional information regarding the Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** CreditTrackingGroup@floridarevenue.com

**Submit your completed application and documentation to:**

Florida Department of Revenue  
Revenue Accounting  
PO Box 6609  
Tallahassee, FL 32314-6609

or

**Fax:** 850-921-1171

or

**Email:** CreditTrackingGroup@floridarevenue.com





**Florida Credit for Manufacturing of  
Human Breast Milk Derived Human Milk Fortifiers  
Notice of Intent to Transfer a Tax Credit**

**F-11991T**  
**N. XX/XX**  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 3

To transfer a tax credit available for the manufacturing of human breast milk derived human milk fortifiers, the transferring business and the receiving business must both be members of the same affiliated group of corporations.

**Part I – Transferring 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/franchise tax return (Form F-1120), provide:			
Parent Corporation's Name:		Parent 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 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.)

**Transfer of Credit or Carryforward Credit**

Original amount of credit earned by the transferring business	\$
Amount of credit or carryforward credit used	\$
Taxable year(s) credit or carryforward credit used	
Credit available for transfer	\$
<b>Requested transfer of credit or carryforward credit</b> (Must be made in sufficient time for the transferee to timely claim the transferred credit or transferred carryover credit and the Department to approve the transfer of the credit or carryforward credit.)	\$

**Part II – Receiving Business Information** - *A separate notice is required for each receiving business.*

Business Name:		Federal Employer Identification Number (FEIN):	
Mailing Address:			
City:		State:	ZIP:
Contact Name:	Telephone Number:	Email Address:*	
If transferee is included in a consolidated Florida corporate income/franchise tax return (Form F-1120), provide:			
Parent Corporation's Name:		Parent 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 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.)

**Part III – Transferring Business Certification** - *Only an authorized officer of the transferring business may sign this notice.*

Under penalties of perjury, I certify that the Transferring Business and the Receiving Business are both members of the same affiliated group of corporations. I understand that the Department of Revenue will provide information regarding the transfer of a credit authorized under section 220.1991, F.S., *Credit for manufacturing of human breast milk derived human milk fortifiers*, to the Receiving Business. Under penalties of perjury, I declare that I have read the foregoing Notice and the facts stated in it are true and correct.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**Contact Information**

For additional information regarding the Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** CreditTrackingGroup@floridarevenue.com

**Submit your completed Notice of Intent to Transfer a Credit to:**

Florida Department of Revenue  
Revenue Accounting  
PO Box 6609  
Tallahassee, FL 32314-6609

or **Fax:** 850-921-1171 or

**Email:** CreditTrackingGroup@floridarevenue.com

## Instructions for Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers

### Notice of Intent to Transfer a Credit

To transfer a tax credit for the manufacturing of human breast milk derived human milk fortifiers, both parties to the transfer must be members of the same affiliated group of corporations.

The transferring member must notify the Department of any tax credit transfer prior to the receiving member reporting the tax credit on its tax return.

A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

The completed notice must be signed by an officer authorized to sign on behalf of the transferring taxpayer. Submit the completed and signed notice to:

Florida Department of Revenue  
Revenue Accounting or Fax 850-921-1171  
PO Box 6609  
Tallahassee FL 32314-6609

The Department will send you written correspondence either approving an amount of tax credits to be transferred or providing the reason a tax credit transfer could not be approved.

A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the tax credit.

A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

#### Contact Information

For additional information regarding the tax credit for the manufacturing of human breast milk derived human milk fortifiers, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

Email: [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)



# Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

XX/XX F-2220 R. 04/23  
Rule 12C-1.051, F.A.C.  
XX/XX Effective 04/2  
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). Taxable income using current year's tax rate:	25% of tax	50% of tax	75% of tax	100% of tax
8(b). <del>Cumulative contributions made</del> 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).				

, Live Local Program,  
and Credit for  
Manufacturing of  
Human Breast Milk  
Derived Human Milk  
Fortifiers

## Check below if the exception applies for each underpayment. 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 8th month, and the last day of the 10th month, if the tax year does not end 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 8th month, and the last day of the 10th month of the year. Installment due dates that fall on a Saturday, Sunday, or legal holiday extend to the next business day, with the exception of installment 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.] 220.22, F.S.) **credit earned for the following** 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~~ **under** ~~able organizations under~~ the Strong Families Tax Credit Program ~~per~~ s. 220.1877, F.S.

Each certificate of contribution **under** be issued on or after the beginning of the tax year and on or before the end of the tax year, 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 of 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).

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

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to the Affidavit of No Florida Estate Tax Due (Form DR-312) and the Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313), incorporated by reference in Rule 12C-3.008, F.A.C. (Public Use Forms), provide the personal representative of a decedent who died on or after January 1, 2005, is not required to file an Affidavit of No Florida Estate Tax Due for probate proceedings commenced on or after July 1, 2023, or for probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to Rule 12C-3.008, F.A.C. (Public Use Forms), incorporating by reference the related affidavits, are necessary to reflect the provisions of Ch. 2023-207, L.O.F., which provide when an affidavit of no Florida estate tax due is required to be filed by the personal representative of certain estates.

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 30, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol. 49, No. 127, p. 2357), to advise the public of the proposed changes to Rules 12C-3.0015 and 12C-3.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023.



One request was received, and a workshop was held on July 18, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

September 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rules for Rules 12C-3.0015 and 12C-3.008, 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 remain 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 September 12, 2023 (Vol. 49, No. 177).


[REDACTED]

[REDACTED]

## DEPARTMENT OF REVENUE

### Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:

12C-3.0015 Affidavit - No Florida Estate Tax Due

12C-3.008 Public Use Forms

**PURPOSE AND EFFECT:** : The purpose of the proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to Rule 12C-3.008, F.A.C. (Public Use Forms), incorporating by reference the related affidavits, is to reflect the provisions of Ch. 2023-207, L.O.F., which provides when an affidavit of no Florida estate tax due is required to be filed by the personal representative of certain estates.

**SUMMARY:** The proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to the Affidavit of No Florida Estate Tax Due (Form DR-312) and the Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313), incorporated by reference in Rule 12C-3.008, F.A.C. (Public Use Forms), provide the personal representative of a decedent who died on or after January 1, 2005, is not required to file an Affidavit of No Florida Estate Tax Due for probate proceedings commenced on or after July

1, 2023, or for probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

### 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:** 198.08, 198.32(2), 213.06(1) FS.

**LAW IMPLEMENTED:** 198.02, 198.03, 198.04, 198.05, 198.08, 198.13, 198.14, 198.15, 198.22, 198.23, 198.26, 198.32, 198.33(1), 198.38, 198.39, 213.37, 837.06 FS., Ch. 2023-207, 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:** October 12, 2023, 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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

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

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

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

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

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

**12C-3.008 Public Use Forms.**

(1)(a) The following public-use forms and instructions are employed by the Department in its administration of the Florida estate tax and are hereby adopted by reference.

(b) No change.

Form Number	Title	Effective Date
(2) DR-	Affidavit of No Florida Estate Tax Due	XX/XX/04/21

312	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX42315)	
(3) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX42316)	XX/XX/04/21
(4)	No change.	

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

NAME OF PERSON ORIGINATING PROPOSED RULE:

Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: June 30, 2023

[REDACTED]



# Affidavit of No Florida Estate Tax Due

DR-312  
R. ~~01/21~~  
Rule 12C-3.008, F.A.C.  
Effective ~~01/21~~  
Page 1 of 2



(This space available for case style of estate probate proceeding)

(For official use only)

I, the undersigned, \_\_\_\_\_, do hereby state:  
(print name of personal representative)

1. I am the personal representative as defined in section 198.01 or section 731.201, Florida Statutes, as the case may be, of the estate of \_\_\_\_\_.  
(print name of decedent)
2. The decedent referenced above died on \_\_\_\_/\_\_\_\_/\_\_\_\_, and was domiciled (as defined in s. 198.015, F.S.) at the time of death in the state of \_\_\_\_\_.  
(date of death)

On date of death, the decedent was (check one): ☐ a U.S. citizen ☐ **not** a U.S. citizen

3. A federal estate tax return (federal Form 706 or 706-NA) is not required to be filed for the estate.
4. The estate does not owe Florida estate tax pursuant to Chapter 198, F.S.
5. I acknowledge personal liability for distribution in whole or in part of any of the estate by having obtained release of such property from the lien of the Florida estate tax.

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. This Affidavit is based on all information of which the personal representative has any knowledge.

Executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ Signature \_\_\_\_\_

Print name \_\_\_\_\_ Telephone number \_\_\_\_\_

Mailing address \_\_\_\_\_ City/State/ZIP \_\_\_\_\_

**File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.**

## Instructions for Completing Form DR-312

File this form with the appropriate clerk of the court. ~~Do not mail to the Florida Department of Revenue.~~

### General Information

If Florida estate tax is not due and a federal estate tax return (federal Form 706 or 706-NA) is not required to be filed, the personal representatives of such estates ~~should~~ <sup>may</sup> complete Florida Form DR-312, *Affidavit of No Florida Estate Tax Due*. **Note that the definition of "personal representative" in Chapter 198, F.S., includes any person who is in actual or constructive possession. Therefore, this affidavit may be used by "persons in possession" of any property included in the decedent's gross estate.**

Form DR-312 is admissible as evidence of nonliability for Florida estate tax and will remove the Department's estate tax lien. The Florida Department of Revenue will ~~no longer~~ <sup>not</sup> issue *Nontaxable Certificates* for estates for which the DR-312 has been duly filed and no federal Form 706 or 706-NA is due.

The 3-inch by 3-inch space in the upper right corner of the form is for the exclusive use of the clerk of the court. Do not write, mark, or stamp in that space.

### Where to File Form DR-312

Form DR-312 ~~must~~ <sup>may</sup> be recorded directly with the clerk of the circuit court in the county or counties where the decedent owned property. **Do not** send this form to the Florida Department of Revenue.

### When to Use Form DR-312

Form DR-312 should be used when an estate is not subject to Florida estate tax under Chapter 198, F.S.,

~~and~~ a federal estate tax return (federal Form 706 or 706-NA) is not required to be filed. **NOTE:** This form may **NOT** be used for estates that are required to file federal form 706 or 706-NA.

**Federal thresholds for filing federal Form 706 only:** (For informational purposes only. Please confirm with Form 706 instructions.)

Date of Death (year)	Dollar Threshold for Filing Form 706 (value of gross estate)
2000 and 2001	\$675,000
2002 and 2003	\$1,000,000
2004 and 2005	\$1,500,000
For 2006 and forward	
go to the IRS website at <b>www.irs.gov</b> to obtain thresholds.	

For thresholds for filing federal Form 706-NA (nonresident alien decedent), contact your local Internal Revenue Service office.

If an administration proceeding is pending for an estate, Form DR-312 may be filed in that proceeding. The case style of the proceeding should be added in the large blank space in the upper left portion of the DR-312. Form DR-312 should be filed with the clerk of the court and duly recorded in the public records of the county or counties where the decedent owned property.

## ~~To Contact Us~~

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

~~If you have any questions, or need assistance, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.~~

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

~~For written replies to tax questions, write to:~~

~~Taxpayer Services - Mail Stop 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32303-0112~~

See updated language for the Contact Us section on Page 3 of this PDF file.

~~Subscribe to Receive Email Alerts from the Department.~~

~~Subscribe to receive an email when Tax Information Publications and proposed rules are posted to the Department's website. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).~~

~~Reference Material~~

~~Rule Chapter 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes. Tax statutes and rules are available online at: <https://revenue.floridarevenue.com>~~

## **Language for Contact US (DR-312)**

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

Tax forms and brochures 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.

### **Reference Material**

Rules are available at **[flrules.org](http://flrules.org)**.

Rule Chapter 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes.

### **Subscribe to Receive Email Alerts from the Department.**

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**Affidavit of No Florida Estate Tax Due  
When Federal Return is Required**

DR-313  
R. ~~01/21~~  
Rule 12C-3.008, F.A.C.  
Effective ~~01/21~~  
Page 1 of 2



(This space available for case style of estate probate proceeding)

(For official use only)

I, the undersigned, \_\_\_\_\_, do hereby state:  
(print name of personal representative)

1. I am the personal representative as defined in section 198.01 or section 731.201, Florida Statutes (F.S.), as the case may be, of the estate of \_\_\_\_\_.  
(print name of decedent)
2. The decedent referenced above died on \_\_\_\_/\_\_\_\_/\_\_\_\_, and was domiciled (as defined in section 198.015, F.S.) at the time of death in the state of \_\_\_\_\_.  
(date of death)

On date of death, the decedent was (check one): ☐ a U.S. citizen ☐ not a U.S. citizen

3. A federal estate tax return (federal Form 706 or 706-NA) is required to be filed for the estate.
4. The estate does not owe Florida estate tax pursuant to Chapter 198, F.S.
5. The estate is not required to file a Florida estate tax return (Form F-706) according to section 198.13(4), F.S.
6. I acknowledge personal liability for distribution in whole or in part of any of the estate by having obtained release of such property from the lien of the Florida estate tax.

Under penalties of perjury, I declare that I have read the foregoing Affidavit and that the facts stated in it are true to the best of my knowledge and belief. This Affidavit is based on all information of which the personal representative has any knowledge.

Signature \_\_\_\_\_

Print name \_\_\_\_\_ Telephone number \_\_\_\_\_

Mailing address \_\_\_\_\_ City/State/ZIP \_\_\_\_\_

**File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.**

if necessary.

## Instructions for Completing Form DR-313

File this form with the appropriate clerk of the court. Do not mail to the Florida Department of Revenue.

which commenced before July 1, 2023

### General Information

If Florida estate tax is not due and a federal estate tax return (federal Form 706 or 706-NA) is required to be filed, the personal representative is to complete Florida Form DR-313, *Affidavit of No Florida Estate Tax Due When Federal Return is Required*, provided a Florida return is not due according to section 198.13(4), F.S.

### NOTE:

- A) The definition of "personal representative" in Chapter 198, F.S., includes any person who is in actual or constructive possession. Therefore, this affidavit may be used by "persons in possession" of any property included in the decedent's gross estate.
- B) Estates that are not required to file federal Form 706 or 706-NA, should use form DR-312, *Affidavit of No Florida Estate Tax Due*. may

### When to Use Form DR-313

This form is used when:

- the decedent's date of death is on or after January 1, 2005,
- the estate is not subject to Florida estate tax under Chapter 198, F.S.,
- a federal estate tax return (federal Form 706 or 706-NA) is required to be filed, and
- a Florida return is not due according to section 198.13(4), F.S.

Form DR-313 is admissible as evidence of nonliability for Florida estate tax and will remove the Department's es not tax lien. The Florida Department of Revenue will no longer issue *Nontaxable Certificates* for estates for which the DR-313 has been duly filed and federal Form 706 or 706-NA is due. may

### Where to File Form DR-313

Form DR-313 should be filed with the clerk of the court and duly recorded in the public records of the county or counties where the decedent owned property. Do not send this form to the Florida Department of Revenue.

(new bullet above) the probate proceedings commenced prior to July 1, 2023,

If an administration proceeding is pending for an estate, Form DR-313 may be filed in that proceeding. The case style of the proceeding should be added in the large blank space in the upper left portion of the DR-313. The 3-inch by 3-inch space in the upper right corner of the form is for the exclusive use of the clerk of the court. Do not write, mark, or stamp in that space.

### Federal thresholds for filing federal Form 706 and 706-NA:

For current and prior year federal threshold information, please visit the Internal Revenue Service (IRS) Internet site at [www.irs.gov](http://www.irs.gov) or contact your local IRS office.

See Page 3 for new text.

## Contact Us

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### For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32300-0112

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### Reference Material

Rule Chapter 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes. Tax statutes and rules are available online at <http://revenueclaw.floridarevenue.com>.

## 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-312

Affidavit of No Florida Estate Tax Due

Rule 12C-3.008, F.A.C.

**Language for Contact US (DR-313)**

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

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Rule Chapter 12C-3, Florida Administrative Code and Chapter 198, Florida Statutes.

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