



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 20, 2024

Kenneth J. Plante, Coordinator  
Joint Administrative Procedures Committee  
Room 680, Pepper Building  
111 West Madison Street  
Tallahassee, Florida 32399-1400

Attn: Jamie Jackson, Senior Attorney

Re: Florida Department of Revenue Proposed Rules – General Tax Administration Program

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rules, including the Notices of Proposed Rule published in the December 18, 2024 (Volume 50, Number 245), and December 19, 2024 (Volume 50, Number 246) editions of the *Florida Administrative Register*, the Rule Summaries, the Facts and Circumstances Justifying Proposed Rules, the Federal Comparison Statements, the Summaries of Rule Development Workshop, the Summaries of Public Meeting, and all materials (forms) incorporated by reference.

Copies of these documents are included for the following proposed rules. For the materials (forms) incorporated by reference, the dates of the forms are not included. The dates will be included, and “DRAFT” will be removed, when the forms are presented to the Department of State for adoption and certification.

Chapter 12-6, Informal Protest and Appeal Procedure

- Rule 12-6.003, F.A.C., Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit

Chapter 12-21, Levy, Seizure and Sale of Property

- Rule 12-21.205, F.A.C., Departmental Levy on Frozen Assets; Procedures

Chapter 12-29, Multitax Credits

- 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-116000: Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations
  - Form DR-116100: Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit
  - Form DR-116200: Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit
  - Form DR-336000: The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator
  - Form DR-336100: The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit

- Form DR-556000: Child Care Tax Credits Program – Application for Tax Credit Allocation
- Form DR-556000A: Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement
- Form DR-556100: Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit
- Form DR-556200: Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit
- Rule 12-29.004, F.A.C., Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- 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
- Rule 12-29.007, Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

#### Chapter 12A-1, Sales and Use Tax

- Rule 12A-1.007, F.A.C., Aircraft, Boats, Mobile Homes, and Motor Vehicles
- Rule 12A-1.097, F.A.C., Public Use Forms
  - Form DR-7: Consolidated Sales and Use Tax Return
  - Form DR-7N: Instructions for Consolidated Sales and Use Tax Return
  - Form DR-15CON: Consolidated Summary – Sales and Use Tax Return
  - Form DR-15: Sales and Use Tax Return
  - Form DR-15N: Instructions for DR-15 Sales and Use Tax Returns
  - Form DR-42: Application/Order Form for Boat Decal Sets
  - Form DR-42E: Application for Extension of 90-Day Decal to 180 Days
  - Form DR-1214: Application for Temporary Tax Exemption Permit
  - Form DR-1214DCP: Application for Data Center Property Temporary Tax Exemption Certificate
  - Form DR-HS1: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election
  - Form DR-HS2: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report
  - Form DR-HS3: Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization
- Rule 12A-1.110, F.A.C., Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit (*New Title*)

#### Chapter 12A-15, Discretionary Sales Surtax

- Rule 12A-15.0035, F.A.C., Aircraft, Boats, Motor Vehicles, and Mobile Homes
- Rule 12A-15.004, F.A.C., Specific Limitations

#### Chapter 12A-19, Communications Services Tax

- Rule 12A-19.100, F.A.C., Public Use Forms
  - Form DR-700016: Florida Communications Services Tax Return
  - Form DR-700016N: Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

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

- Rule 12B-7.008, F.A.C., Public Use Forms
  - Form DR-144: Gas and Sulfur Production Quarterly Tax Return
  - Form DR-145: Oil Production Monthly Tax Return
  - Form DR-145X: Oil Production Monthly Amended Tax Return

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

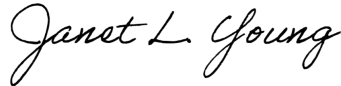
- Rule 12B-8.003, F.A.C., Tax Statement; Overpayments
  - Form DR-907N: Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
  - Form DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2024
  - Form DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
  - Form DR-350900: 2024 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Chapter 12C-1, Corporate Income Tax

- Rule 12C-1.01915, F.A.C., Credit for Qualified Railroad Reconstruction or Replacement Expenditures
- Rule 12C-1.0193, F.A.C., Florida Renewable Energy Production Credit (*Repeal*)
- Rule 12C-1.051 Public Use Forms
  - Form F-1120: Florida Corporate Income/Franchise Tax Return
  - Form F-1120N: Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2024
  - Form F-11915: Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit
  - Form F-11915T: Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit
  - Form F-11992: Florida Individuals with Unique Abilities Tax Credit Program Application for Tax Credit
  - Form F-2220: Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

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

Sincerely,



Janet L. Young  
*Agency Rules Coordinator*  
Legislative and Cabinet Services  
Florida Department of Revenue  
(850) 717-6536 (850) 273-0096 (Cell)  
[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)

Attachments

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE  
INFORMAL PROTEST AND APPEAL PROCEDURE  
AMENDING RULE 12-6.003

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), remove all references of “Assessment” to refer to a Notice of Proposed Assessment to clarify that when a Notice of Proposed Assessment is timely protested, the notice remains a proposed assessment until such time as it becomes a final assessment.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), are necessary to remove the use of the term “Assessment” in the rule to refer to a Notice of Proposed Assessment to clarify when a proposed assessment for which a written protest is filed with the Department becomes a final assessment.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, p. 2761), to advise the public of the draft changes to Rule 12-6.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received.



## SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12-6.003, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the public meeting.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

**DEPARTMENT OF REVENUE**

**RULE NO.:** 12-6.003  
**RULE TITLE:** Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), is to remove the use of the term “Assessment” in the rule to refer to a Notice of Proposed Assessment to clarify when a proposed assessment for which a written protest is filed with the Department becomes a final assessment.

**SUMMARY:** The proposed amendments to Rule 12-6.003, F.A.C., remove all references of “Assessment” to refer to a Notice of Proposed Assessment to clarify that when a Notice of Proposed Assessment is timely protested, the notice remains a proposed assessment until such time as it becomes a final assessment.

**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:** 72.011(2), 213.06(1), 213.21(1) FS.

**LAW IMPLEMENTED:** 72.011(2), 213.21(1), 213.34 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:** January 14, 2025; 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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, Office of Technical Assistance, 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:**

**12-6.003 Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit.**

(1)(a) A taxpayer may secure review of a Notice of Proposed Assessment (~~Assessment~~) by implementing the provisions of this section.

(b) To secure review of a Notice of Proposed ~~an~~ Assessment, a taxpayer must file a written protest postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the notice Assessment is addressed to a person outside the United States) from the date of issuance on the notice Assessment.

(c) Protests postmarked or faxed more than 60 consecutive calendar days (150 consecutive calendar days if the Notice of Proposed Assessment is addressed to a person outside the United States) after the date of issuance on the notice Assessment will be deemed late filed, and the proposed aAssessment becomes final for purposes of chapter 72, F.S., upon the expiration of 60 consecutive calendar days (150 consecutive calendar days if the notice Assessment is addressed to a person outside the United States) after the date of issuance on the notice Assessment, unless the taxpayer has timely secured a written extension of time within which to file a protest.

(d)1. A taxpayer may request an extension of time for filing a protest by mailing or faxing a written request to the address or fax number designated on the Notice of Proposed Assessment. ~~To In order for the taxpayer's request to be~~ considered timely, the request must be postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the notice Assessment is addressed to a person outside the United States) from the date of issuance on the notice Assessment. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the notice Assessment for an additional 30 consecutive calendar day extension within which to submit a written protest.

2. Failure to mail or fax the written protest or failure to mail or fax a written request for an additional extension within a 30 consecutive calendar day extension period will shall result in forfeiture of the taxpayer's rights to the proceedings provided by this rule and the proposed assessment will become a final assessment for purposes of chapter 72, F.S., at the expiration of the extended filing period.

(2)(a) The protest must shall be mailed or faxed ~~filed by mailing or faxing a written request~~ to the address or fax number designated on the Notice of Proposed Assessment; and ~~shall~~ include:

1. through 5. No change.
6. A copy of the Notice of Proposed Assessment.
7. No change.

(b)1. No change.

2. Failure to submit this information or to request an additional 15 consecutive calendar day extension within either the original 15 consecutive calendar day period or an additional 15 consecutive calendar day extension period will shall result in issuance of a written dismissal of the protest and forfeiture of the taxpayer's right to the proceedings provided by this rule.

3. If the taxpayer either fails to submit the required information or fails to request an extension of time within which to submit the required information, the proposed aAssessment will shall become a final aAssessment for purposes of chapter 72, F.S., on the later of:

a. No change.

b. The expiration of 60 consecutive calendar days after the date of issuance on the Notice of Proposed Assessment.

(3)(a) No change.

(b) If a protest is timely filed, Technical Assistance and Dispute Resolution will issue a Notice of Decision (NOD). The NOD Assessment will shall become a final aAssessment for purposes of chapter 72, F.S., as of the date of issuance on the NOD, unless the taxpayer timely files a petition for reconsideration of the NOD.

(4)(a)1. through (b)1. No change.

2. Failure to submit this information or to request an additional 15 consecutive calendar day extension within either the original 15 consecutive calendar day period or an additional 15 consecutive calendar day extension period will shall result in issuance of a Notice of Reconsideration (NOR) that dismisses the petition for reconsideration and sustains the NOD. The NOR Assessment will become a final aAssessment for purposes of chapter 72, F.S., as of the date of issuance on the NOR.

(c) If a petition for reconsideration is timely filed, the Department will issue a Notice of Reconsideration (NOR). The NOR Assessment will become a final aAssessment for purposes of chapter 72, F.S., as of the date of issuance on the NOR.

(5) No change.

*Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011(2), 213.21(1), ~~213.34~~ FS. History—New 12-31-81, Formerly 12-6.03, Amended 7-1-88, 3-6-03, 1-19-15, \_\_\_\_.*

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: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE  
LEVY, SEIZURE AND SALE OF PROPERTY  
AMENDING RULE 12-21.205

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-21.205, F.A.C. (Departmental Levy on Frozen Assets; Procedures), include surcharges owed by a delinquent taxpayer included in a Notice of Intent to Levy that must be paid to avoid levy upon assets controlled or possessed by the custodian, unless lawful action to contest the levy is filed. Further, the proposed amendments to the method of delivery of a Notice of Levy includes personal service, facsimile, electronic data interchange use of the Internet, or by other electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-21.205, F.A.C. (Departmental Levy on Frozen Assets; Procedures), are necessary to incorporate the provisions of section 213.67, F.S., as amended by section 35, Chapter 2024-158, L.O.F., that when delinquent all taxes, penalties, interests, costs, surcharges, and fees owed to the Department are to be included in a garnishment or levy, and to provide that a notice of levy may also be sent by personal service, electronic data interchanges, use of the Internet, or by other electronic means.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, p. 2761), to advise the public of the proposed changes to Rule 12-21.205, F.A.C., and to

provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received.

#### SUMMARY OF PUBLIC MEETING

##### DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12-21.005, 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 December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the public meeting.

**DEPARTMENT OF REVENUE**

RULE NO.:        RULE TITLE:  
 12-21.205        Departmental Levy on Frozen Assets;  
                          Procedures

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12-21.205, F.A.C. (Departmental Levy on Frozen Assets; Procedures), is to incorporate the provisions of section 213.67, F.S., as amended by section 35, Chapter 2024-158, L.O.F., that when delinquent all taxes, penalties, interests, costs, surcharges, and fees owed to the Department are to be included in a garnishment or levy, and to provide that a notice of levy may also be sent by personal service, electronic data interchanges, use of the Internet, or by other electronic means.

**SUMMARY:** The proposed amendments to Rule 12-21.205, F.A.C., include surcharges owed by a delinquent taxpayer referenced in a Notice of Intent to Levy that must be paid to avoid levy upon assets controlled or possessed by the custodian, unless lawful action to contest the levy is filed. Further, the proposed amendments to the method of delivery of a Notice of Levy includes personal service, facsimile, electronic data interchange use of the Internet, or by other electronic means.

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

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

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

**RULEMAKING AUTHORITY:** 213.06(1) FS.

**LAW IMPLEMENTED:** 213.67, 213.731, 443.1316 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:** January 14, 2025; 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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 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, Office of Technical Assistance, 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:**

**12-21.205 Departmental Levy on Frozen Assets; Procedures.**

(1)(a) If the delinquent taxpayer does not, within 21 days after the date of receipt of the Notice of Intent to Levy, pay the delinquent taxes, fees, surcharges, penalties, interest, administrative fees, and costs of collection owed as referenced in the Notice of Intent to Levy, or bring lawful action to contest the Notice of Intent to Levy, the Department will levy upon any assets controlled or possessed by the custodians.

(b) through (c) No change.

(2) The following procedures govern the Department's issuance of a Notice of Levy:

(a) No change.

(b) A Notice of Levy will be delivered by registered mail, personal service, facsimile, electronic data interchange, use of the Internet, or by other electronic means to those custodians who are currently subject to a Notice of Freeze. The Notice of Levy will designate the specific assets to be paid or transferred to the Department, and the manner in which such transfer should occur. Payments to the Department must be made by certified or cashier's check, made payable in U.S. funds to the Florida Department of Revenue.

(c) No change.

(3) through (4) No change.

*Rulemaking Authority 213.06(1) FS. Law Implemented 213.67, 213.731, 443.1316 FS. History—New 6-16-93, Amended 3-31-99, 3-12-14, .*

**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: December 17, 2024  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: August 1, 2024

[REDACTED]

[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, 12-29.004, 12-29.005 AND 12-29.006

CREATING RULE 12-29.007

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provide that the rule chapter includes rules for administration of the Child Care Tax Credits program and that the program allows taxpayers to receive a credit allocation for establishing an eligible child care facility for employees, operating an eligible child care facility for employees, or paying an eligible child care facility in the name and for the benefit of an employee. The proposed amendments also provide that the New Worlds Reading Initiative program allows taxpayers to receive a credit allocation for contributions made to the University of Florida Lastinger Center for Learning.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) add the Child Care Tax Credits program tax credit to the insurance premium tax deductions and credits for determining the limitation of the insurance premium due for purposes of the Florida Tax Credit Scholarship program tax credit; (2) remove obsolete provisions and examples for a tax credit carryforward period of five years for tax years beginning before January 1, 2018; (3) update the examples for when taxpayers are eligible to apply for a credit allocation from each annual tax cap, the carryforward of unused tax credits for a ten year period, and when an application for rescindment of an unused credit allocation will not be allowed; and (4) provide an email address for sales and use tax dealers to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.003(Public Use Forms), incorporate, by reference, four forms required for taxpayers to receive a credit allocation, to rescind a previous credit allocation, or to transfer a tax credit between members of the same affiliated group of corporations under the Child Care Tax Credits Program: Form DR-556000 – Child Care Tax Credits Program – Application for Tax Credit Allocation; Form DR-556000A – Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement; Form DR-556100 –



Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit; and Form DR-556200 - Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit. The proposed amendments to Form DR-336000 (New Worlds Reading Initiative Application for Tax Credit Allocation for Contributions to the Administrator), and Form DR-336100 (The New Worlds Reading Initiative Application for Rescindment of Previous Allocation of Tax Credit), remove the request to designate an administrator for the New Worlds Reading Initiative and remove obsolete provisions. The proposed amendments to Form DR-116000 (Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations), to Form DR-116100 (Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit), and to Form DR-116200 (Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit), allow applicants to select how their email address may be used by the Department.

The proposed amendments to Rule 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) provide that an application for an allocation of the available annual credit may be submitted the first day of January that is not a Saturday, Sunday, or legal holiday for the state fiscal year beginning July 1; (2) provide that a sales and use tax credit is allowed against tax self-accrued and paid in accordance with a Sales and Use Tax Direct Pay Permit; and (3) adds an email address for sales and use tax dealers to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) reflects the single administrator for the New Worlds Reading Initiative program; (2) adds the Child Care Tax Credits program tax credits to the insurance premium tax deductions and credits for determining the limitation of the insurance premium tax due for purposes of the New Worlds Reading Initiative program tax credit; and (3) adds an email address for members of an affiliated group of corporations to submit an application to the Department to transfer any unused credit allocation.

The proposed amendments to Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), add an email address for members of an affiliated group of corporations to submit an application to the Department to transfer any unused credit allocation.

The proposed new Rule 12-29.007, F.A.C. (Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment), provides: (1) definitions for purposes of administering the program; (2) the

taxes for which a credit allocation may be granted under the program; (3) the process and applications required to apply for an allocation of the tax credit available each state fiscal year under the program; (4) for each tax, the period during which an application for an allocation of the available annual tax credit cap must be submitted; (5) the tax credits and deductions against each tax due that must be deducted to determine the limitation of the child care tax credits available; (6) for each tax, how the tax is to be taken on a tax return; (7) procedures and the required form for corporations to transfer a tax credit in a complete transfer of all assets to another entity or to another member of the same affiliated group of corporations; (8) procedures and the required form to rescind an unused credit allocation; and (9) that the Department will notify the applicant by letter of approval or denial of an application and how to protest a denial of a credit allocation, transfer, or rescindment.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), are necessary to clarify the tax credit programs administered by the rule chapter and to provide that the rule chapter includes rules to administer the Child Care Tax Credits program created by sections 26, 32, 39, 44, 49, 54, and 55, Chapter 2024-158, L.O.F.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), are necessary to implement the provisions of subsection 624.509(7), F.S., as amended by section 53, Chapter 2024-158, L.O.F., which adds the Child Care Tax Credits to the insurance premium tax credits and deductions for purposes of the Florida Scholarship Tax Credits program tax credit, to remove obsolete provisions and examples for an obsolete tax credit carryforward period of five years for tax years beginning before January 1, 2018, to update examples to apply for a credit allocation, carryforward unused tax credits for a ten year period, and when an application for rescindment of an unused credit allocation will not be allowed, and to provide how to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, changes to three forms used in the administration of the Florida Tax Credit Scholarship Program to allow applicants to select how their email address may be used by the Department, four new forms required for administration of the Child Care Tax Credits program, and changes to two forms to reflect the designation of the University of Florida Lastinger Center for Learning as the administrator of the New Worlds Reading Initiative.

The proposed amendments to Rule 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), are necessary to reflect when a taxpayer may first submit an application for an allocation of the tax credit available each state fiscal year provided in subsection 402.62(5), F.S., as amended by section 45, Chapter 2024-158, L.O.F., and update how documents and applications may be submitted to the Department.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; allocation; Carryforward; Transfer; Rescindment), are necessary to: (1) reflect the administrator of the New Worlds Reading Initiative provided in section 1003.485, F.S., as amended by section 4, Chapter 2024-162, L.O.F.; (2) implement the provisions of subsection 624.509(7), F.S., as amended by section 53, Chapter 2024-158, L.O.F.; and (3) update how documents may be submitted to the Department.

The proposed amendment to Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), is necessary to update how documents and applications may be submitted to the Department.

The proposed new Rule 12-29.007, F.A.C. (Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment), is necessary to provide for administration of the program as provided in sections 26, 32, 36, 39, 44, 49, 53, 54, and 55, Chapter 2024-158, L.O.F.

#### FEDERAL COMPARISON STATEMENT

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

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, pp. 2761-2762), to advise the public of the draft changes to Rule 12-29.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received by the Department.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 14, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 28, 2024 (Vol. 50, No. 211, pp. 4046-4047), to advise the public of the draft changes to Rules 12-29.001, 12-29.002, 12-29.003, 12-29.004, 12-29.005 and 12-29.006, and the creation of Rule 12-29.007, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 14, 2024. No request was received, and no workshop was held. No comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rules for Rules 12-29.001, 12-29.002, 12-29.003, 12-29.004, 12-29.005, 12-29.006, and 12-29.007, 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 December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the public meeting.

**DEPARTMENT OF REVENUE**

<b>RULE NOS.:</b>	<b>RULE TITLES:</b>
12-29.001	Scope
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.003	Public Use Forms
12-29.004	Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.006	Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.007	Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment

**PURPOSE AND EFFECT:** The proposed amendments to Rule 12-29.001, F.A.C. (Scope), are necessary to clarify the tax credit programs administered by the rule chapter and to provide that the rule chapter includes rules to administer the Child Care Tax Credits program created by sections 26, 32, 39, 44, 49, 54, and 55, Chapter 2024-158, L.O.F.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), are necessary to implement the provisions of subsection 624.509(7), F.S., as amended by section 53, Chapter 2024-158, L.O.F., which adds the Child Care Tax Credits to the insurance premium tax credits and deductions for purposes of the Florida Tax Credit Scholarship Program tax credit, to remove obsolete provisions and examples for an obsolete tax credit carryforward period of five years for tax years beginning before January 1, 2018, and to update examples to apply for a credit allocation, carryforward unused tax credits for a ten year period, and when an application for rescindment of an unused credit allocation will not be allowed, and to provide how to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, changes to three forms used in the administration of the Florida Tax Credit Scholarship Program to allow applicants to select how their email address may be used by the Department, four new forms required for administration of the Child Care Tax Credit

program, and changes to two forms to reflect the designation of the University of Florida Lastinger Center for Learning as the administrator of the New Worlds Reading Initiative.

The proposed amendments to Rule 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), are necessary to reflect when a taxpayer may first submit an application for an allocation of the tax credit available each state fiscal year provided in subsection 402.62(5), F.S., as amended by section 45, Chapter 2024-158, L.O.F., and update how documents and applications may be submitted to the Department.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment), are necessary to: (1) reflect the administrator of the New Worlds Reading Initiative provided in section 1003.485, F.S., as amended by section 4, Chapter 2024-162, L.O.F.;

(2) implement the provisions of subsection 624.509(7), F.S., as amended by section 53, Chapter 2024-158, L.O.F.; and (3) update how documents may be submitted to the Department.

The proposed amendment to Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), is necessary to update how documents and applications may be submitted to the Department.

The proposed new Rule 12-29.007, F.A.C. (Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment), is necessary to provide for administration of the program as provided in sections 26, 32, 36, 39, 44, 49, 53, 54, and 55, Chapter 2024-158, L.O.F.

**SUMMARY:** The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provide that the rule chapter includes rules for administration of the Child Care Tax Credits program and that the program allows taxpayers to receive a credit allocation for establishing an eligible child care facility for employees, operating an eligible child care facility for employees, or paying an eligible child care facility in the name and for the benefit of an employee. The proposed amendments also provide that the New Worlds Reading Initiative program allows taxpayers to receive a credit allocation for contributions made to the University of Florida Lastinger Center for Learning.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) add the Child Care Tax Credits program tax credit to the insurance premium tax deductions and credits for determining the limitation of the insurance premium due for purposes of the Florida Tax Credit Scholarship program tax credit; (2) remove obsolete provisions and examples for a tax credit carryforward period of five years for tax years beginning before January 1, 2018; (3) update the examples for when taxpayers are eligible to apply for a credit allocation from each annual tax cap, the carryforward of unused

tax credits for a ten year period, and when an application for rescindment of an unused credit allocation will not be allowed; and (4) provide an email address for sales and use tax dealers to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.003(Public Use Forms), incorporate, by reference, four forms required for taxpayers to receive a credit allocation, to rescind a previous credit allocation, or to transfer a tax credit between members of the same affiliated group of corporations under the Child Care Tax Credits Program: Form DR-556000 – Child Care Tax Credits Program – Application for Tax Credit Allocation; Form DR-556000A – Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement; Form DR-556100 – Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit; and Form DR-556200 - Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit. The proposed amendments to Form DR-336000 (New Worlds Reading Initiative Application for Tax Credit Allocation for Contributions to the Administrator), and Form DR-336100 (The New Worlds Reading Initiative Application for Rescindment of Previous Allocation of Tax Credit), remove the request to designate an administrator for the New Worlds Reading Initiative and remove obsolete provisions. The proposed amendments to Form DR-116000 (Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations), to Form DR-116100 (Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit), and to Form DR-116200 (Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit), allow applicants to select how their email address may be used by the Department.

The proposed amendments to Rule 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) provide that an application for an allocation of the available annual credit may be submitted the first day of January that is not a Saturday, Sunday, or legal holiday for the state fiscal year beginning July 1; (2) provide a sales and use tax credit is allowed against tax self-accrued and paid in accordance with a Sales and Use Tax Direct Pay Permit; and (3) adds an email address for sales and use tax dealers to provide a copy of the certificate of contribution issued by a scholarship-funding organization to the Department.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) reflects the single administrator for the New Worlds Reading Initiative program; (2) adds the Child Care Tax Credits program tax credits to the insurance premium tax deductions and credits for determining

the limitation of the insurance premium tax due for purposes of the New Worlds Reading Initiative program tax credit; and (3) adds an email address for members of an affiliated group of corporations to submit an application to the Department to transfer any unused credit allocation.

The proposed amendments to Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), adds an email address for members of an affiliated group of corporations to submit an application to the Department to transfer any unused credit allocation.

The proposed new Rule 12-29.007, F.A.C. (Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment), provides: (1) definitions for purposes of administering the program; (2) the taxes for which a credit allocation may be granted under the program; (3) the process and applications required to apply for an allocation of the tax credit available each state fiscal year under the program; (4) for each tax, the period during which an application for an allocation of the available annual tax credit cap must be submitted; (5) the tax credits and deductions against each tax due that must be deducted to determine the limitation of the child care tax credits available; (6) for each tax, how the tax is to be taken on a tax return; (7) procedures and the required form for corporations to transfer a tax credit in a complete transfer of all assets to another entity or to another member of the same affiliated group of corporations; (8) procedures and the required form to rescind an unused credit allocation; and (9) that the Department will notify the applicant by letter of approval or denial of an application and how to protest a denial of a credit allocation, transfer, or rescindment.

#### 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), 402.261(7), 402.62(7)(b), 420.50872, 1002.395(12)(b), 1003.485(7)(b), F.S.

LAW IMPLEMENTED: 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 213.37, 220.1875, 220.1876, 220.1877, 220.1878, 220.19, 402.261, 402.62(5), 420.50872, 561.1211, 561.1212, 561.1213, 561.1214, 624.509(7), 624.51055, 624.51056, 624.51057, 624.51058, 1002.395(5), (13), 1003.485(5), 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: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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 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, Office of Technical Assistance, 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:

#### 12-29.001 Scope.

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

(a) ~~The Florida Tax Credit Scholarship Program Nonprofit scholarship funding organizations (SFOs) under Section 1002.395, F.S., Florida Tax Credit Scholarship Program.~~ That program allows taxpayers to receive a credit allocation for contributions made to nonprofit scholarship-funding organizations SFOs.

(b) ~~The Strong Families Tax Credit program Eligible charitable organizations under Section 402.62, F.S., Strong Families Tax Credit program.~~ That program allows taxpayers to receive a credit allocation for contributions made to eligible charitable organizations designated by the Department of Children and Families.

(c) ~~The New Worlds Reading Initiative program administrator of the initiative under Section 1003.485, F.S. The New Worlds Reading Initiative program.~~ That program allows taxpayers to receive a credit allocation for contributions made to the University of Florida Lastinger Center for Learning administrator of the initiative designated by the Department of Education.

(d) No change.

(e) The Child Care Tax Credits program under Section 402.261, F.S. That program allows taxpayers to receive a credit allocation for establishing an eligible child care facility for employees; operating a child care facility for employees; or paying an eligible child care facility in the name and for the benefit of an employee.

(2) No change.

*Rulemaking Authority 213.06(1), 402.261(7), 402.62(7)(b), 420.50872, 1002.395(12)(b), 1003.485(7)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 220.1875, 220.1876, 220.1877, 220.1878, 220.19, 402.261, 402.62(5), 420.50872, 561.1211, 561.1212, 561.1213, 561.1214, 624.51055, 624.51056, 624.51057, 624.51058, 624.5107, 1002.395(5), 1003.485(5) FS. History—New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22, 1-1-24,\_\_\_\_\_.*

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

(1) through (2) No change.

(3) Applications for credit allocations.

(a) through (b) No change.

(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 2025-2026 2018-2019 state fiscal year credit beginning on January 2, 2025 2018. The application must be submitted before May 1, 2026 2019; 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, 2026 2019.

b. Example: A taxpayer with a tax year beginning December 1, 2025 2018, and ending November 30, 2026 2019, may apply for a credit allocation for the 2025-2026 2018-2019 state fiscal year credit beginning on January 2, 2025 2018. The application must be submitted before April 1, 2027 2020;

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, ~~2027~~ 2029.

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 ~~2025-2026~~ ~~2019-2020~~ state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, ~~2025~~ ~~2019~~. The application must be made on or before February ~~28~~, ~~2026~~ ~~29~~, 2029.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the ~~2025-2026~~ ~~2018-2019~~ state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, ~~2025~~ ~~2018~~. The application must be made on or before June 30, ~~2026~~ ~~2019~~.

(d) No change.

(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. through c. No change.

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.; ~~and~~

f. The amount of Child Care Tax Credits under Section 624.5107, F.S.

2. No change.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from each SFO to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

b. No change.

(d) through (f) No change.

(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 ~~five years, if the credit was earned in a taxable year beginning before January 1, 2018, or for a period not to exceed ten years, if the credit was earned in a taxable year beginning on or after January 1, 2018.~~

(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 year ending December 31, 2017. Any unused carryforward from its tax year ending December 31, 2017, expires on December 31, 2022.~~

~~1.2.~~ 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~~ ~~2018~~. Any unused carryforward from its tax year ending December 31, ~~2024~~ ~~2018~~, 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~~ ~~2028~~.

~~3. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2017. Any unused carryforward from its tax year ending December 31, 2017, expires on December 31, 2022.~~

~~2.4.~~ Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year ~~2024~~ ~~2018~~. Any unused carryforward from its tax year ending December 31, ~~2024~~ ~~2018~~, expires on December 31, ~~2034~~ ~~2028~~.

~~5. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department as a result of the Direct Pay Permit for the state fiscal year 2017-2018. The taxpayer paid the contribution to an SFO on July 14, 2017, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer's state tax liability in accordance with the Sales and Use Tax Direct Pay Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2018. Any unused carryforward from the 2017-2018 state fiscal year expires June 30, 2023.~~

~~3.6.~~ Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was



approved for a credit allocation against sales and use tax due to the Department for the state fiscal year ~~2024-2025~~ ~~2018-2019~~. The taxpayer paid the contribution to an SFO on July ~~15, 2024~~ ~~13, 2018~~, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer's state tax liability in accordance with the Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, ~~2025~~ ~~2019~~. Any unused carryforward from the ~~2024-2025~~ ~~2018-2019~~ state fiscal year expires June 30, ~~2035~~ ~~2029~~.

~~4.7.~~ No change.

~~8. Excise Taxes on Liquor, Wine, and Malt Beverages~~

~~Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2017-2018. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2017-2018 state fiscal year expires June 30, 2023.~~

~~5.9.~~ Excise Taxes on Liquor, Wine, and Malt Beverages

Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year ~~2024-2025~~ ~~2018-2019~~. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the ~~2024-2025~~ ~~2018-2019~~ state fiscal year expires June 30, ~~2035~~ ~~2029~~.

(7) Transfers of unused Tax Credits.

(a) through (d) No change.

(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 Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit (Form DR-116200, 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 the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue  
Revenue Accounting  
P.O. Box 6609

Tallahassee, FL 32314-6609

(f) through (g) No change.

(8) Rescindment of unused Tax Credits.

(a) No change.

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

1. No change.

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, ~~2025~~ ~~2018~~, for the state fiscal year beginning July 1, ~~2025~~ ~~2018~~, closes for all taxpayers on October 1, ~~2027~~ ~~2020~~.

(c) through (d) No change.

Rulemaking Authority ~~402.261(7)~~, 420.50872, 1002.395(12)(b) F.S. Law Implemented 211.0251, 212.1831, 212.1833, 213.37, 220.1875, ~~402.261~~, 420.50872, ~~624.509(7)~~, 624.51055, 1002.395(5), (13) F.S. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19, 12-12-19, 5-23-22, 1-1-24,\_\_\_\_\_.

**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 Child Care Tax Credits program. These forms are hereby incorporated by reference in this rule.

(b) Copies of the application forms and instructions are available, without cost, by one or more of the following methods: 1) downloading the application from the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) (a) DR-116000	Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 44257">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 44257</a> )	<del>XX/X</del> <del>X</del> <del>05/22</del>
(b) DR-116100	Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 40166">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 40166</a> )	<del>XX/X</del> <del>X</del> <del>01/19</del>
(c) DR-116200	Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit	<del>XX/X</del> <del>X</del> <del>01/19</del>

	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 10167">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 10167</a> )	
(3) No change.		
(4) (a) DR-336000	The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 14261">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 14261</a> )	XX/X X 05/22
(b) DR-336100	The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 14261">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 14261</a> )	XX/X X 05/22
(c) No change.		
(5)(a) No change		
(6) (a) DR-556000	<u>Child Care Tax Credits Program – Application for Tax Credit Allocation</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-556000 A	<u>Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement</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-556100	<u>Child Care Tax Credits 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
(d) DR-556200	<u>Child Care Tax Credits 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), 402.261(7), 402.62(7)(b), 420.50872, 1002.395(12)(b), 1003.485(7)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, ~~213.37~~, 220.1875, 220.1876, 220.1877, 220.1878, ~~402.261~~, 402.62(5), 420.50872, 561.1211, 561.1212, 561.1213, ~~624.509(7)~~, 624.51055, 624.51056, ~~624.51057~~, ~~624.51057~~, 624.51058, 1002.395(5), 1003.485(5) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-24, \_\_\_\_\_.

**12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment.**

(1) through (2) No change.

(3) Applications for credit allocations.

(a) through (b) No change.

(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 beginning at 9 a.m. on the first business day of the January of each calendar year that is not a Saturday, Sunday, or legal holiday 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 2025-2026 2022-2023 state fiscal year credit beginning on January 2, 2025 3, 2022. The application must be submitted before May 1, 2026 2023; 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, 2026 2023.

b. Example: A taxpayer with a tax year beginning December 1, 2025 2022, and ending November 30, 2026 2023, may apply for a credit allocation for the 2025-2026 2022-2023 state fiscal year credit beginning on January 2, 2025 3, 2022. The application must be submitted before April 1, 2027 2024; 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, 2027 2024.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first business day of the January of each calendar year that is not a Saturday, Sunday, or legal holiday and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2025-2026 2022-2023 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 3, 2025 2022. The application must be made on or before February 28, 2026 2023.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first business day of January of the calendar year that is not a Saturday, Sunday, or legal holiday preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2025-2026 2022-2023 state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2025 3, 2022. The application must be made on or before June 30, 2026 2023.

(d) No change.

(4) No change.

(5) Tax Credits.

(a) through (b) No change.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from the eligible charitable organization to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

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

b. No change.

(d) through (f) No change.

(6) No change.

(7) Transfers of unused tax credits.

(a) through (d) No change.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its group by submitting Strong Families Tax Credit – Notice of Intent to Transfer a Tax Credit (Form DR-226200, 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 the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

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

(f) through (h) No change.

(8) No change.

*Rulemaking Authority 213.06(1), 402.62(7)(b) FS. Law Implemented 211.0253, 212.1834, 213.37, 220.1877, 402.62(5), 561.1213, 624.51057 FS. History—New 5-23-22,\_\_\_\_\_.*

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

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

(a) “Administrator” means the University of Florida Lastinger Center for Learning a state university registered with the Department of Education under Section 1002.395(15)(i), F.S., and designated to administer the New Worlds Reading Initiative.

(b) through (h) No change.

(2) No change.

(3) Applications for credit allocations.

(a) No change.

(b) A separate application to receive a credit allocation is required for:

~~1. Each administrator the taxpayer intends to support; and,~~

2. through 3. renumbered 1. through 2. No change.

(c) through (d) No change.

(4) Notification.

(a) through (b) No change.

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

1. through 6. No change.

(d) through (e) 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. No change

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., the amount of the Child Care Tax Credits Program credit under Section 624.5107, F.S., and the amount of the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from the administrator to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue  
Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

b. No change.

(d) through (f) No change.

(6) No change.

(7) Transfers of unused tax credits.

(a) through (d) No change.

(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 The New Worlds Reading Initiative – Notice of Intent to Transfer a Tax Credit (Form DR-336200, 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 the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

(f) through (h) No change.

(8) No change.

*Rulemaking Authority 213.06(1), 402.261(7), 420.50872, 1003.485(7)(b) FS. Law Implemented 211.0252, 212.1833, 220.1876, 402.261, 561.1212, 624.509(7), 624.51056, 624.51058, 1003.485(5) FS. History—New 5-23-22, Amended 1-1-24, \_\_\_\_.*

#### **12-29.006 Live Local 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. No change.

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); ~~and,~~

d. No change.

2. No change.

(c) No change.

(6) No change.

(7) Transfers of unused tax credits.

(a) through (d) No change.

(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 the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

(f) through (h) No change.

(8) No change.

*Rulemaking Authority 213.06(1), 420.50872 FS. Law Implemented 220.1878, 420.50872, 624.51058 FS. History—New 1-1-24, \_\_\_\_.*

#### **12-29.007 Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment.**

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

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

(b) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the Child Care Tax Credits Program.

(c) “Division” means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(d) “Eligible children” means the children or grandchildren of an employee of a taxpayer, if such employee is the child or grandchild's caregiver as defined in Section 39.01, F.S.

(e) “Eligible child care facility” means a child care facility that is licensed under Section 402.305, F.S., or is exempt from licensure under Section 402.316, F.S.

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

(g) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 402.261, 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) For the taxes administered by the Department:

1. Florida corporate income tax imposed under Chapter 220, F.S.

2. Florida insurance premium tax imposed under Section 624.509, F.S.

3. Florida state sales and use tax self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit, issued by the Department, as provided in Section 212.183, F.S., and Rule 12A-1.0911, F.A.C.

4. Florida oil production tax imposed under Section 211.02, F.S., or Florida gas production tax imposed under Section 211.025, F.S.

(b) For excise taxes administered by the Division:

1. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

2. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or,

3. Excise tax on malt beverages imposed under Section 563.05, F.S.

(3) Applications for credit allocations.

(a) To apply for an allocation of the available program credits, taxpayers must submit Child Care Tax Credits Program – Application for Tax Credit Allocation (Form DR-556000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department. Taxpayers applying for an allocation of credit for child care facility startup costs under Section 402.261(2)(a), F.S., or operation of a taxpayer's eligible child care facility under Section 402.261(2)(b), F.S., must attach Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement (Form DR-556000A, incorporated by reference in Rule 12-29.003, F.A.C.) to Form DR-556000.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and 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 Chapter 12-24, F.A.C., may also apply by submitting a paper application with the Department.

3.a. Pursuant to Section 402.261(4)(c), F.S., if two or more taxpayers choose to jointly establish and operate an eligible child care facility, or cause a not-for-profit taxpayer to establish and operate an eligible child care facility, the taxpayers must jointly file Form DR-556000, or the not-for-profit taxpayer may file Form DR-556000. Notwithstanding subparagraph 1., a joint paper application must be filed.

b. A joint paper application for an allocation of credit must be submitted to the Department by email at [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com) or by mail to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

(b) A separate application to receive a credit allocation is required for:

1. Each tax listed in subsection (2) against which the taxpayer intends to apply any allocation of credit received.

2. Each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.

3. 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 credit must be earned before the date the taxpayer is required to file its Florida 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 2025-2026 state fiscal year credit beginning on January 2, 2025. The credit must be earned before May 1, 2026; however, if the due date of the taxpayer's Florida corporate income/franchise tax return is validly extended, the credit must be earned before November 1, 2026.

b. Example: A taxpayer with a tax year beginning December 1, 2025, and ending November 30, 2026, may apply for a credit allocation for the 2025-2026 state fiscal year credit beginning on January 2, 2025. The credit must be earned before April 1, 2027; however, if the due date of the taxpayer's Florida corporate income/franchise tax return is validly extended, the credit must be earned before October 1, 2027.

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. The credit must be earned during the taxpayer's taxable year. Example: For the 2025-2026 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2025. The credit must be earned on or before December 31, 2025.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of the calendar year. The credit must be earned by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit

allocation for the 2025-2026 state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2025. The credit must be earned by June 30, 2026.

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for sales and use tax, the tax on oil and gas production, and the excise taxes on liquor, wine, and malt beverages; 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 Florida 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. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

(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)1. If the amount of credit allocation requested by a taxpayer is subsequently determined to be overstated, the taxpayer may not claim more credit on its tax return than it was allocated by the Department. For example, Taxpayer A requested an allocation of credit of \$800,000, based on estimated costs of constructing an eligible child care facility. Later, it was determined Taxpayer A should have only applied for an allocation of \$750,000, based on actual eligible child care facility startup costs. Taxpayer A is only entitled to claim a credit of up to \$750,000 on its tax return. Taxpayer A may rescind the \$50,000 in unused credit allocation so that it may be reallocated to other taxpayers, if such rescindment is made within the timeframes provided in subsection (8).

2. If the amount of credit allocation requested by a taxpayer is later determined to be understated, the taxpayer may not claim more credit on its tax return than it was allocated by the Department. For example, Taxpayer Z submitted Form DR-556000 to the Department, requesting an allocation of credit of \$64,800. The request was based on Taxpayer Z making payments to an eligible child care facility in the name and for the benefit of its employees, estimating that it would be paying for child care costs for 18 eligible children. Later, Taxpayer Z determined its allocation request should have been for \$72,000, because it actually made payments to an eligible child care

facility for 20 eligible children. Taxpayer Z is limited to a credit of \$64,800 when it files its tax return.

(5) Tax Credits.

(a)1. Corporate Income Tax – One hundred percent of the credit earned 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. 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 tax credit allocation letter issued by the Department to the Florida corporate income/franchise tax return on which any tax credit is taken.

(b)1. Insurance Premium Tax – One hundred percent of the credit earned 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);

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. Taxpayers must attach a copy of the tax credit allocation letter issued by the Department to the tax return on which any tax credit is taken.

(c)1. Sales and Use Tax – One hundred percent of the credit earned is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2. The Department will send written instructions on how to claim the credit allocation as a tax credit on a sales and use tax return remitted to the Department by electronic means.

(d)1. Tax on Oil and Gas Production – One hundred percent of the credit earned is allowed against any tax due on oil or gas production in Florida imposed under Sections 211.02 and 211.025, F.S.

2. The tax credit may not exceed 50 percent of the tax due on the return on which the tax credit is taken. If a taxpayer has

earned tax credits under Section 1002.395, F.S. (Florida Tax Credit Scholarship Program), Section 402.62, F.S. (Strong Families Tax Credit), and Section 1003.485, F.S. (The New Worlds Reading Initiative), the credit under Section 1002.395, F.S., will be applied first; the credit under Section 402.62, F.S., will be applied second; the credit under Section 1003.485, F.S., will be applied third; and the credit under Section 402.261, F.S., will be applied fourth, as applicable, until the 50 percent limit is reached.

3. Taxpayers must attach a copy of the tax credit allocation letter issued by the Department to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(e)1. Excise Tax on Liquor, Wine, and Malt Beverages – One hundred percent of the credit earned is allowed against the following taxes administered by the Division.

a. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or

c. Excise tax on malt beverages imposed under Section 563.05, F.S.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the tax credit allocation letter from the Department to the tax return on which any tax credit is taken.

(f) Credits earned 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 tax credit allocation letter, because the taxpayer's liability is insufficient, the taxpayer may carry forward the unused tax credit amount for a period not to exceed five 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, 2025. Any unused carryforward from its tax year ending December 31, 2025, 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, 2030.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2025. Any unused carryforward from its tax year ending December 31, 2025, expires on December 31, 2030.

3. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year 2025-2026. The taxpayer's state tax liability in accordance with the Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2026. Any unused carryforward from the 2025-2026 state fiscal year expires June 30, 2031.

4. Tax on Oil and Gas Production – The same application periods and credit carryforward periods that apply to a sales and use tax credit allocation apply to a credit allocation against the tax on oil and gas production.

5. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2025-2026. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2025-2026 state fiscal year expires June 30, 2031.

(7) Transfers of unused tax credits.

(a) A taxpayer may not convey, assign, or transfer an approved credit allocation or a carryforward tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, an approved credit allocation that has not been claimed on a tax return or a carryforward tax credit that has not been claimed on a tax return may be transferred between members of the same affiliated group of corporations.

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

(c) A transferred credit allocation or carryforward tax credit may only be taken by the receiving member of the affiliated group during the same period for which the transferring member was approved.

(d)1. A taxpayer must notify the Department of its intent to transfer any unused credit allocation or carryforward tax credit to another member of its affiliated group by submitting Child Care Tax Credits Program – Notice of Intent to Transfer a Tax Credit (Form DR-556200, 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 carryforward tax credit to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue  
Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

(e) The Department must approve the application for transfer of the unused credit allocation or carryforward tax credit before the receiving member may claim a tax credit on a tax return. For excise tax on liquor, wine, and malt beverages, the Division must also approve the transfer before the receiving member may claim a tax credit on a tax return.

(f) 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.

(g) 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 a 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 or submit Child Care Tax Credits Program – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-556100, 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, 2025, for the state fiscal year beginning July 1, 2025, closes for all taxpayers on October 1, 2027.

(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. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

Rulemaking Authority 213.06(1), 402.261(7) FS. Law Implemented 211.0254, 212.1835, 220.19, 402.261, 561.1214, 624.509(7), 624.5107 FS. History—New .

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: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 28, 2024

[REDACTED]





Florida Tax Credit Scholarship Program  
Application for Tax Credit Allocation for Contributions to  
Nonprofit Scholarship-Funding Organizations

xx/xx

DR-116000

R. 05/22

Rule 12-29.003, F.A.C.

Effective 05/22

Page 1 of 1

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

DRAFT

add email encryption box shown  
on next page

Enter the nonprofit scholarship-funding organization's name and address. A separate application is required for each organization: \_\_\_\_\_

Total amount of planned contribution: \$ \_\_\_\_\_

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: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Malt Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Malt Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Wine Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Wine Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Liquor Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Liquor Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Sales and Use Tax due from a Direct Pay Permit Holder  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Sales Tax Certificate Number: \_\_\_\_\_

\$ \_\_\_\_\_ Tax on Oil Production  
For the Fiscal Year beginning July 1, \_\_\_\_\_

\$ \_\_\_\_\_ Tax on Gas Production  
For the Fiscal Year beginning July 1, \_\_\_\_\_

If you file a consolidated Florida corporate income tax return, you must provide the parent corporation's name and FEIN.

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

Parent corporation's FEIN   -

I understand that section (s.) 1002.395(5)(b)2., Florida Statutes (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 nonprofit scholarship-funding organization indicated in this application.

Under penalty 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

**Add to form under email address box\***

\* 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.)



Florida Tax Credit Scholarship Program  
Application for Rescindment of Previous Allocation of Tax Credit  
(Under sections [ss.] 211.0251, 212.1831, 220.1875, 561.1211, 624.51055,  
and 1002.395, Florida Statutes, [F.S.])

XX/XX

DR-116100  
R. 01/19  
Rule 12-29.003, F.A.C.  
Effective 04/19  
Page 1 of 2

DRAFT

Reformatted into boxes  
instead on lines

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

Federal Employer Identification Number (FEIN)  -

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

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

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

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

add email privacy  
encryption box shown  
on page 2

If included in a consolidated Florida corporate income tax return \_\_\_\_\_

Parent Corporation's FEIN  -

Original amount of planned contribution \$ , , .

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

Enter the name of the SFO the credit was originally approved for:

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.):

Added \$  
sign for  
each line

_____	Corporate Income Tax (Chapter 220, F.S.)
_____	Insurance Premium Tax (s. 624.509, F.S.)
_____	Excise Tax on Malt Beverages (s. 563.05, F.S.)
_____	Excise Tax on Wine Beverages (s. 564.06, F.S.)
_____	Excise Tax on Liquor Beverages (s. 565.12, F.S.)
_____	Sales Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)
_____	Tax on Oil Production (s. 211.02, F.S.)
_____	Tax on Gas Production (s. 211.025, F.S.)

I understand that section (s.) 1002.395(5)(f), Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application for rescindment to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.

Under penalty 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

## Instructions for Completing Form DR-116100

You may apply to the Department for rescindment of all or part of a previously approved allocation of tax credit under the Florida Tax Credit Scholarship Program using the Department's website at

**floridarevenue.com/taxes/sfo**. You must submit a separate application for the rescindment of each previously approved credit allocation.

Once you have entered the requested information, a confirmation screen with a confirmation number will appear. This screen will display the information entered and confirm receipt of the electronic application for rescindment. You can print this screen or simply record the confirmation number to prove that you submitted an application for rescindment.

If you don't have your original confirmation number contact the Revenue Accounting section at 850-617-8586.

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, 2018, for the state fiscal year beginning July 1, 2018, closes for all taxpayers on October 1, 2020, regardless of whether the annual allotment has been reached because October 1, 2020, is the extended due date of the last tax year beginning in the 2018 calendar year (tax year beginning December 1, 2018, and ending November 30, 2019, with a due date of April 1, 2020, and extended due date of October 1, 2020).

### Add to form under email address box\*

\* 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.)



XX/XX

DR-116200  
R. 04/19  
Rule 12-29.003, F.A.C.  
Effective 04/19  
Page 1 of 2**Florida Tax Credit Scholarship Program  
Notice of Intent to Transfer a Tax Credit****DRAFT**

To transfer a tax credit available under the Florida Tax Credit Scholarship Program, 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):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address:	
If the transferor is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation Name:			Parent FEIN:

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. For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number for which the tax credit allocation was authorized.

**Florida Tax Credit Scholarship Program:**

- ☐ Corporate Income Tax
- ☐ Insurance Premium Tax
- ☐ Tax on Oil Production
- ☐ Tax on Gas Production
- ☐ Sales and Use Tax (enter certificate number):
- ☐ Excise Tax on Liquor Beverages (enter license number):
- ☐ Excise Tax on Wine Beverages (enter license number):
- ☐ Excise Tax on Malt Beverages (enter license number):

added email privacy box here  
for email (see page 3)

**Transfer of Tax Credit Allocation**

Tax Credit Allocation Confirmation Number	
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 time for transferee to timely make the contribution to earn the credit and the Department to approve the transfer of the credit allocation.)	\$

**Transfer of Credit or Carryforward Credit**

Credit Earned Under This Tax Credit Allocation Confirmation Number	
Amount of Credit and Carryforward Credit Claimed / Used	\$
Tax Year or Month / 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 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):	
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, please provide the Parent Corporation Name:			Parent FEIN:

added a 2nd email privacy box for receiving business emails (see page 3)

For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number of the business receiving the transfer.	<div>DRAFT</div> <input type="checkbox"/> Sales and Use Tax (enter certificate number): <input type="checkbox"/> Excise Tax on Liquor Beverages (enter license number): <input type="checkbox"/> Excise Tax on Wine Beverages (enter license number): <input type="checkbox"/> Excise Tax on Malt Beverages (enter license number):
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

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

I understand that section (s.) 1002.395(5)(f), Florida Statutes (F.S.), requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application for transfer to the nonprofit scholarship-funding organization indicated on the associated application for an allocation of credit.

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 Florida Department of Revenue will provide information regarding the transfer of a tax credit allocation or a tax credit authorized under the Florida Tax Credit Scholarship 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 Florida Tax Credit Scholarship Program

Notice of Intent to Transfer a Tax Credit

To transfer a tax credit or a tax credit allocation under the Florida Tax Credit Scholarship 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. The completed notice must be signed by an officer authorized to sign on behalf of the transferring business. Mail the completed and signed notice to:

Florida Department of Revenue

Revenue Accounting

PO Box 6609

Tallahassee FL 32314-6609

reversed order in

1st 2 lines of

address

The Department of Revenue will send written approval regarding the amount of the tax credit transferred after receipt of a completed notice. You must have a letter from the Department approving the credit transfer prior to claiming the tax credit on a tax return.

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 an eligible nonprofit scholarship-funding organization.

- Tax credit allocations for which contributions have been made to an eligible nonprofit scholarship-funding organization, 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 sales and use tax credit allocation, the receiving member may only use the transferred tax credit as a sales and use tax credit.

Members receiving a tax credit allocation must make a contribution to an eligible nonprofit scholarship-funding organization 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.



**Add to form under email address box\*** On pages 1 and 2

\* 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.)



# The New Worlds Reading Initiative Application for Tax Credit Allocation for Contributions to the Administrator

XX/XX

DR-336000

R. 05/22

Rule 12-29.003, F.A.C.

Effective 05/22

Page 1 of 2

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

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the New Worlds Reading Initiative 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 -

~~Enter the administrator to which the contribution will be made.~~

remove line

Total amount of planned contribution: \$ \_\_\_\_\_

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: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Malt Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Malt Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Wine Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Wine Beverage License Number: \_\_\_\_\_



XX/XX

\$ \_\_\_\_\_ Excise Tax on Liquor Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Liquor Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Use Tax due from a Direct Pay Permit Holder  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Sales Tax Certificate Number: \_\_\_\_\_

\$ \_\_\_\_\_ Tax on Oil Production  
For the Fiscal Year beginning July 1, \_\_\_\_\_

\$ \_\_\_\_\_ Tax on Gas Production  
For the Fiscal Year beginning July 1, \_\_\_\_\_

I understand that section 1003.485, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to the administrator in this application. to the administrator.

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:

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

or

Fax 850-921-1171



The New Worlds Reading Initiative  
Application for Rescindment of Previous Allocation of Tax Credit  
Under sections 211.0252, 212.1833, 220.1876, 561.1212,  
624.51056, and 1003.485, Florida Statutes

XX/XX

DR-336100  
R. 05/22  
Rule 12-29.003, F.A.C.  
Effective 03/22  
Page 1 of 2

Apply online at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits). 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 \$  ,  ,  .

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

~~Enter the name of the administrator the credit was originally approved for:~~

~~\_\_\_\_\_~~ remove line ~~\_\_\_\_\_~~

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.)  
 \_\_\_\_\_ Excise Tax on Malt Beverages (s. 563.05, F.S.)  
 \_\_\_\_\_ Excise Tax on Wine Beverages (s. 564.06, F.S.)  
 \_\_\_\_\_ Excise Tax on Liquor Beverages (s. 565.12, F.S.)  
 \_\_\_\_\_ Use Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)  
 \_\_\_\_\_ Tax on Oil Production (s. 211.02, F.S.)  
 \_\_\_\_\_ Tax on Gas Production (s. 211.025, F.S.)

I understand that s. 1003.485, 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 administrator.

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:

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

or

Fax 850-921-1171

### Instructions for Completing Form DR-336100

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. ~~With the exception of the 2021-2022 state fiscal year allocation, which will close July 1, 2022, the allocation for a particular year is closed for all taxpayers on~~

The

October 1st of the third year after the January 1 opening of the allocation period. For example, the allocation year beginning January 1, 2022, for the state fiscal year beginning July 1, 2022, closes for all taxpayers on October 1, 2024, regardless of whether the annual allotment has been reached because October 1, 2024, is the extended due date of the last corporate income taxable year beginning in the 2022 calendar year (tax year beginning December 1, 2022, and ending November 30, 2023, with a due date of April 1, 2024, and extended due date of October 1, 2024).

#### Contact Information

For additional information regarding the New Worlds Reading Initiative, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

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



# Child Care Tax Credits Program Application for Tax Credit Allocation

DR-556000  
N. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 4

# DRAFT

Apply online at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits). 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.

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

☐ Check if filing a joint application. Attach a list of the other taxpayer(s) or not-for-profit entity and their applicant information.  
Include the percentage of any approved credit for each taxpayer.

<b>Applicant Information</b>		Indicate percentage of any approved credit for this applicant _____ %	
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 <i>Florida Corporate Income/Franchise Tax Return</i> (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), 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.)

<b>Eligible Child Care Facility Information</b> Complete this section if applying for a credit under section (s.) 402.261(2)(a) or (2)(b), Florida Statutes (F.S.).		
Eligible Child Care Facility Name:		Eligible Child Care Facility FEIN:
Street Address:		
City:	State: Florida	ZIP:
License Number Provided by Florida Department of Children and Families (if applicable):		Telephone Number:
Email Address:		

**Tax Type** (choose one tax)

Indicate the amount of credit allocation for the applicable tax. If applying for a credit against multiple taxes, a separate application must be submitted for each tax.

**DRAFT**

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

\$ \_\_\_\_\_ Insurance Premium Tax  
Taxable Year: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Malt Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Malt Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Wine Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Wine Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Excise Tax on Liquor Beverages  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Liquor Beverage License Number: \_\_\_\_\_

\$ \_\_\_\_\_ Use Tax due from a Direct Pay Permit Holder  
For the Fiscal Year beginning July 1, \_\_\_\_\_  
Sales Tax Certificate Number: \_\_\_\_\_

\$ \_\_\_\_\_ Tax on Oil Production  
For the Fiscal Year beginning July 1, \_\_\_\_\_

\$ \_\_\_\_\_ Tax on Gas Production  
For the Fiscal Year beginning July 1, \_\_\_\_\_

**Basis of Credit**

Indicate average number of employees employed during the taxable or fiscal year for which you are applying (choose one):

☐ One to 19 employees      ☐ Twenty to 250 employees      ☐ More than 250 employees

**Indicate credit type** (check all that apply):

☐ **Establishment of an eligible child care facility** (startup costs) pursuant to s. 402.261(2)(a), F.S.

Maximum credit is based on the number of employees during the taxable or fiscal year for which you are applying:

1-19 employees = \$1 million; 20-250 employees = \$500,000; 250+ employees = \$250,000

**Required attachments**

- Form DR-556000A (*Child Care Tax Credits Program - Application for Tax Credit Allocation Eligible Child Care Facility Statement*).
- Your proposal for establishing an eligible child care facility for use by your employees. A credit may not be claimed on a tax return until operations begin.

\_\_\_\_\_ Enter the expected beginning operation date of the eligible child care facility. If the eligible child care facility has begun operating, enter the date operations began.

\_\_\_\_\_ Enter the number of eligible children expected to be enrolled in the eligible child care facility. If the eligible child care facility has begun operating, enter the number of eligible children enrolled.

\$ \_\_\_\_\_ Enter the amount of expected or actual startup costs for the eligible child care facility.

**Requested credit for startup costs:**

\$ \_\_\_\_\_ Enter 50% of the expected or actual startup costs for the eligible child care facility.

**DRAFT**

- ☐ **Operation of an eligible child care facility** pursuant to s. 402.261(2)(b), F.S. (\$300 per month for each eligible child enrolled)

Maximum credit is based on the number of employees during the taxable or fiscal year for which you are applying:  
1-19 employees = \$50,000; 20-250 employees = \$500,000; 250+ employees = \$1 million

**Required attachment**

- Form DR-556000A (*Child Care Tax Credits Program – Application for Tax Credit Allocation Eligible Child Care Facility Statement*).

\_\_\_\_\_ Enter the total number of months the eligible child care facility is expected to operate during the taxable or fiscal year in which the credit will be earned.

\_\_\_\_\_ Enter the total number of eligible children for whom child care will be provided at the eligible child care facility.

**Requested credit for operating an eligible child care facility:**

Use the table below to compute the number of eligible children enrolled in the eligible child care facility during each month of the taxable or fiscal year in which the credit will be earned.

\$ \_\_\_\_\_ Enter the total number of enrollments for the year multiplied by \$300.

	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total enrollments
Number of eligible children per month													

- ☐ **Payments made to an eligible child care facility** in the name and for the benefit of an employee of the taxpayer pursuant to s. 402.261(2)(c), F.S. You may make payments directly to the eligible child care facility or contract with an early learning coalition to process payments.

Maximum credit is based on the number of employees during the taxable or fiscal year for which you are applying:  
1-19 employees = \$50,000; 20-250 employees = \$500,000; 250+ employees = \$1 million

\_\_\_\_\_ Enter the total number of eligible children for whom child care payments will be paid to an eligible child care facility during the taxable or fiscal year in which the credit will be earned.

\$ \_\_\_\_\_ Enter the estimated total annual amount of child care payments made to an eligible child care facility during the taxable or fiscal year in which the credit will be earned.

**Requested credit for payments made to an eligible child care facility:**

Enter 100% of the amount of payments made to an eligible child care facility during the taxable or fiscal year in which the credit will be earned. However, do not request more than \$3,600 per eligible child per taxable or fiscal year.

\$ \_\_\_\_\_

**DRAFT**

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

\_\_\_\_\_  
Signature of Officer, Owner, or Partner

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**Contact Information**

For additional information regarding the Child Care Tax Credits Program, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

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

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

**Fax:** 850-921-1171      or      **Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@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 at [floridarevenue.com/forms](http://floridarevenue.com/forms).

DR-556000A    Child Care Tax Credits Program - Application for Tax Credit Allocation  
Eligible Child Care Facility Statement

Rule 12-29.003, F.A.C.



Child Care Tax Credits Program  
Application for Tax Credit Allocation  
Eligible Child Care Facility Statement

DR-556000A  
N.XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX

**DRAFT**

Attach to Form DR-556000 (*Child Care Tax Credits Program - Application for Tax Credit Allocation*) if requesting a credit:

- under section (s.) 402.261(2)(a), Florida Statutes (F.S.), for startup costs for an eligible child care facility;  
or
- under s. 402.261(2)(b), F.S., for operating an eligible child care facility for your employees.

For purposes of the Child Care Tax Credits Program, an eligible child care facility means a child care facility that is licensed under s. 402.305, F.S., or exempt from licensure under s. 402.316, F.S.

Pursuant to s. 402.261(5)(a)3., F.S., the facility for which I am requesting a tax credit allocation under ss. 402.261(2)(a) or (2)(b), F.S., meets the definition of eligible child care facility and otherwise qualifies for the credit under s. 402.261, F.S.

\_\_\_\_\_  
Signature of Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title

**Contact Information**

For additional information regarding the Child Care Tax Credits Program, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

If you are unable to apply online at [floridarevenue.com/taxes/MultiTaxCredits](http://floridarevenue.com/taxes/MultiTaxCredits), submit your completed application to:

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

**Fax:** 850-921-1171 or **Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@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 at [floridarevenue.com/forms](http://floridarevenue.com/forms).

DR-556000

Child Care Tax Credits Program  
- Application for Tax Credit Allocation

Rule 12-29.003, F.A.C.





Child Care Tax Credits Program  
Application for Rescindment of Previous Allocation of Tax Credit

DR-556100  
N. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 2

**DRAFT**

Under sections (ss.) 211.0254, 212.1635, 220.19, 402.261, 661.1014, and 624.5107, Florida Statutes (F.S.).

Apply online at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits). 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 Name:		Telephone Number:	
Email Address*:			
If you are included in a consolidated <i>Florida Corporate Income/Franchise Tax Return</i> (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), 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.)

Original amount of credit allocated \$ ,,.

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.):

**DRAFT**

\_\_\_\_\_ Corporate Income Tax (Chapter 220, F.S.)  
\_\_\_\_\_ Insurance Premium Tax (s. 624.509, F.S.)  
\_\_\_\_\_ Excise Tax on Malt Beverages (s. 563.05, F.S.)  
\_\_\_\_\_ Excise Tax on Wine Beverages (s. 564.06, F.S.)  
\_\_\_\_\_ Excise Tax on Liquor Beverages (s. 565.12, F.S.)  
\_\_\_\_\_ Use Tax Paid by a Direct Pay Permit Holder (s. 212.183, F.S.)  
\_\_\_\_\_ Tax on Oil Production (s. 211.02, F.S.)  
\_\_\_\_\_ Tax on Gas Production (s. 211.025, F.S.)

Under penalties of perjury, I declare that I have read the foregoing application and 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 or **Fax:** 850-921-1171 or **Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)  
Florida Department of Revenue  
PO Box 6609  
Tallahassee FL 32314-6609

### Instructions for Completing Form DR-556100

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 Florida Child Care Tax Credits, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

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



Child Care Tax Credits Program  
Notice of Intent to Transfer a Tax Credit

DR-556200  
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 Child Care Tax Credits Program, 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):	
Business Address:			
City:		State:	ZIP
Contact Person Name:	Telephone Number:	Email Address*:	
If the transferor is included in a consolidated Florida corporate income tax return, please provide the Parent Corporation 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 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.'			
<input type="checkbox"/> Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.			
<input type="checkbox"/> 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.)			
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. For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number for which the tax credit allocation was authorized.	Child Care Tax Credits Program: <input type="checkbox"/> Corporate Income Tax <input type="checkbox"/> Insurance Premium Tax <input type="checkbox"/> Tax on Oil Production <input type="checkbox"/> Tax on Gas Production <input type="checkbox"/> Sales and Use Tax (enter certificate number): <input type="checkbox"/> Excise Tax on Liquor Beverages (enter license number): <input type="checkbox"/> Excise Tax on Wine Beverages (enter license number): <input type="checkbox"/> Excise Tax on Malt Beverages (enter license number):		
Transfer of Credit or Carryforward Credit			
Tax Credit Allocation Confirmation Number			
Credit Earned Under This Tax Credit Allocation Confirmation Number		\$	
Amount of Credit and Carryforward Credit Claimed / Used		\$	
Tax Year or Month / Year Claimed / Used			
Prior Transfer of This Credit or Carryforward Credit		\$	
Requested Transfer of This Credit or Carryforward Credit (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):	
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, please provide the Parent Corporation Name:			Parent FEIN:
For transfers of sales and use tax or the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the certificate number or license number of the business receiving the transfer.	<input type="checkbox"/> Sales and Use Tax (enter certificate number): <input type="checkbox"/> Excise Tax on Liquor Beverages (enter license number): <input type="checkbox"/> Excise Tax on Wine Beverages (enter license number): <input type="checkbox"/> Excise Tax on Malt Beverages (enter license number):		
<p>*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.</p> <p>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.'</p> <p><input type="checkbox"/> Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.</p> <p><input type="checkbox"/> 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.)</p>			

**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 Florida Department of Revenue will provide information regarding the transfer of a tax credit authorized under the Child Care Tax Credits 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

Printed Name of Authorized Officer

Title

Date

## Instructions for Child Care Tax Credits Program

### Notice of Intent to Transfer a Tax Credit

**DRAFT**

To transfer a tax credit under the Child Care Tax Credits 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.

The completed notice must be signed by an officer authorized to sign on behalf of the transferring business. Submit the completed and signed notice using the contact information provided below.

The Department of Revenue will send written approval regarding the amount of the tax credit transferred after receipt of a completed notice. You must have a letter from the Department approving the credit transfer prior to claiming the tax credit on a tax return.

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

- Tax credit amounts that have 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 sales and use tax credit allocation, the receiving member may only use the transferred tax credit as a sales and use 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.

**References:** Section 402.261, Florida Statutes; Rule Chapter 12-29, Florida Administrative Code

#### Contact Information

For additional information regarding the Child Care Tax Credits Program, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

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

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

**Fax:** 850-921-1171

or

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE  
SALES AND USE TAX  
AMENDING RULES 12A-1.007, 12A-1.097 AND 12A-1.110

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), incorporate the provisions of subparagraph 212.05(1)(a)2., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and remove provisions rendered obsolete by the amendment. The proposed amendments to Rule 12A-1.007, F.A.C., also provide that a nonresident purchaser of a boat or aircraft in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department. A new suggested affidavit is provided to include the conditions that must be met for the purchase of a boat or aircraft in Florida by a nonresident purchaser for use outside Florida to be exempt from sales and use tax. For boats of five net tons of admeasurement or larger, the nonresident purchaser may apply to the selling dealer for a decal set issued by the Department to allow the boat to remain in Florida waters for 90 days after the date of purchase and for an extension decal set to allow the boat to remain in Florida waters for 180 days after the date of purchase. Provisions for the purchase of the decal sets from the Department and the selling dealer requirements regarding decal sets are included.

The proposed amendments to Rule 12A-1.007, F.A.C., also incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and provide that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the proposed amendments remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit-new title), reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the amendments, adopted by reference, to the forms used to administer this

Program and in the sales and use tax returns and instructions. Also, the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by references, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), are necessary to reflect paragraph 212.05(1)(a), F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provide that a nonresident purchaser of an aircraft or boat in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department, and to remove provisions rendered obsolete by the amendments. The proposed amendments are also necessary to incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provides that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the proposed amendment are necessary to remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), are necessary to reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the forms used to administer this Program and in the sales and use tax returns and instructions. Also, the proposed amendments to Rule 12A-1.097, F.A.C., are necessary to adopt, by reference, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol.50, No.150, pp. 2762-2763), to advise the public of the proposed changes to Rules 12A-1.007, 12A-1.097, and

12A-1.110, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received by the Department. No comments were received during the workshop. The Department requested that written comments be provided by the close of business on August 23, 2024. Comments were received in a letter dated November 13, 2024. The Department reviewed the comments and determined that no changes are warranted based on comments received.

#### SUMMARY OF PUBLIC MEETING

##### DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rules for Rules 12A-1.007, 12A-1.097 and 12A-1.110, 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 December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the meeting.



Mobile Homes, and Motor Vehicles), is to reflect paragraph 212.05(1)(a), F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provide that a nonresident purchaser of an aircraft or boat in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department, and to remove provisions rendered obsolete by the amendments. The purpose of the proposed amendments is also to incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., which provides that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the purpose of the proposed amendments is to remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), is to reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the forms used to administer this Program and in the sales and use tax returns and instructions. Also, the purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

**SUMMARY:** The proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), incorporate the provisions of subparagraph 212.05(1)(a)2., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and remove provisions rendered obsolete by the amendment. The proposed amendments to Rule 12A-1.007, F.A.C., also provide that a nonresident purchaser of a boat or aircraft in Florida must execute an affidavit affirming that the boat or aircraft qualifies for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests that the required documents will be timely provided to the Department. A new suggested affidavit is provided to include the conditions that must be met for the purchase of a boat or aircraft in Florida by a nonresident purchaser for use outside Florida to be exempt from sales and use tax. For boats of five net tons of admeasurement or larger, the nonresident purchaser may apply to the selling dealer for a decal set issued by the Department to allow the boat to remain in Florida waters for 90 days after the date of purchase and for

## DEPARTMENT OF REVENUE

### Sales and Use Tax

#### RULE NOS.: RULE TITLES:

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles

12A-1.097 Public Use Forms

12A-1.110 Hope Scholarship Program

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats,

an extension decal set to allow the boat to remain in Florida waters for 180 days after the date of purchase. Provisions for the purchase of the decal sets from the Department and the selling dealer requirements regarding decal sets are included.

The proposed amendments to Rule 12A-1.007, F.A.C., also incorporate the provisions of subparagraph 212.05(1)(c)3., F.S., as amended by section 28, Chapter 2024-158, L.O.F., and provide that a business established to lease or rent motor vehicles for at least 12 months may pay tax on the purchase of a motor vehicle instead of collecting tax on the subsequent long-term lease or rental of the vehicle. Further, the proposed amendments remove the requirement that a sales invoice be sworn before a notary for an occasional or isolated sale of a boat rig or appurtenances sold with a mobile home to be tax exempt. The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit- new title), reflect the merging of the Hope Scholarship Program within the Florida Tax Credit Scholarship Program, as provided in section 212.1832, F.S., as amended by section 1, Chapter 2024-163, L.O.F., in the amendments, adopted by reference, to the forms used to administer this Program and in the sales and use tax returns and instructions. Also, the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, amendments to two applications for temporary tax exemption permits (Forms DR-1214 and DR-1214DCP) to include a sworn statement regarding the facts stated in the application and to update Form DR-1214.

#### 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)(a)2.f., 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(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) 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, 212.0601, 212.0606, 212.07(1), (2), (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), 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 215.26(2), (6), 215.26(2), 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), 681.104 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:** January 14, 2025; 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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, Office of Technical Assistance, 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-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.**

(1) through (8) No change.

(9) Boats.

~~(a) Effective September 1, 1992:~~

(a)1. No sales or use tax is due on the sale in Florida this state of a new or used boat by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the boat when the conditions of subparagraph

212.05(1)(a)2., F.S., are met. Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker is considered the selling dealer for purposes of this paragraph, which meets all the following conditions:

a. The boat is of a class or type which would be required to be registered, licensed, titled, or documented in this state or by the United States Government; and,

b. The sale is by or through a registered dealer who is the holder of a valid dealer's certificate of registration issued by the Florida Department of Revenue. Where there is a listing broker for the seller and a broker for the purchaser, the purchaser's broker shall be considered the selling dealer for purposes of this paragraph; and,

c. The purchaser removes the boat from this state within 10 days after the date of purchase or, if the boat is repaired or altered, within 20 days after completion of the repairs or alterations; and,

d. The purchaser at the time of taking delivery of the boat is not a resident of the State of Florida and does not make his permanent place of abode in Florida; and,

e. The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the boat will be used; and,

f. The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

g. The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,

h. The purchaser within 30 days of the boat's departure from Florida furnishes the Department proof of timely removal of the boat from Florida. The documentary proof of removal may be in the form of invoices for fuel, dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat and evidence its removal within the time period specified in subparagraph e.; and,

i. The purchaser within 90 days of the date of purchase provides the Department with written proof that the boat was licensed, registered, titled, or documented outside this state; and,

j. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing

for the exemption, that he will remove the boat from this state within the time limit set in this paragraph, that no use will be made of the boat in this state other than to move the boat expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the boat, and that the boat will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,

k. The seller provides to the Department within 30 days of the date of purchase a copy of the sales invoice, bill of sale and/or closing statement, and the original removal affidavit signed by the purchaser; and,

l. The seller maintains the sales invoice, bill of sale and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

**AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR  
REMOVAL  
FROM THE STATE OF FLORIDA BY A NONRESIDENT  
PURCHASER**

I, the undersigned, hereby affirm that:

• I have read the Florida Department of Revenue subsection 12A 1.007(9), F.A.C., and Section 212.05, F.S.; and,

• I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the boat designated below; and,

• I am not engaged in Florida in any employment, trade, business, or profession in which the designated boat will be used in Florida; and,

• I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,

• I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.

I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the boat herein identified and described was licensed, registered, or documented outside Florida.

I hereby agree to provide the Florida Department of Revenue within 30 days of the boat departing Florida invoices for fuel,

dockage charges, or repairs issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the boat herein described, including the hull I.D. number.

I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat designated below for the following reason:

( ) Boat will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.

( ) Boat is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days (excluding tolled days) after completion of the repairs or alterations consistent with Section 212.05, F.S.

Name of Purchaser \_\_\_\_\_

Purchaser's Permanent Address \_\_\_\_\_ (Street)  
 \_\_\_\_\_ (City) \_\_\_\_\_ (State/Country)

Purchaser's Telephone Number ( ) \_\_\_\_\_

Name of Selling Dealer \_\_\_\_\_

Address of Selling Dealer \_\_\_\_\_ (Street) \_\_\_\_\_  
 \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number \_\_\_\_\_

Selling Dealer's Telephone Number ( ) \_\_\_\_\_

Date of Sale \_\_\_\_\_ (Month) \_\_\_\_\_ (Day)  
 \_\_\_\_\_ (Year)

#### DESCRIPTION OF BOAT

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Hull No. \_\_\_\_\_  
 \_\_\_\_\_ ( ) New ( ) Used

Name of Vessel \_\_\_\_\_

State/Country Registration and/or Coast Guard Documentation Number \_\_\_\_\_

Sales Price \_\_\_\_\_ Trade In Allowance \_\_\_\_\_ Net Amount Paid \_\_\_\_\_

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

\_\_\_\_\_  
 (Signature of Purchaser)

Original to be submitted to the Florida Department of Revenue, General Tax Administration MS-1 2800, P.O. Box 6417, Tallahassee, Florida 32314-6417.

1st copy to be retained by the dealer and made part of the dealer's records.

2nd copy: Purchaser's copy.

3.a. The nonresident purchaser of a boat of five net tons or admeasurement or larger may apply to the selling dealer for a decal set to allow the boat to remain in Florida for 90 days after the date of purchase as a qualifying boat. Boat dealers registered with the Department may purchase decal sets by submitting an Application/Order Form for Boat Decal Sets (Form DR-42, incorporated by reference in Rule 12A-1.097, F.A.C.) with

payment of \$20 per decal set to the Department. In the event the purchaser fails to provide to the Department documentation required under sub-subparagraphs h. and i. of subparagraph 1., the Department shall proceed against the purchaser for payment of the tax, penalty, and interest.

b. The nonresident purchaser of a qualifying boat may also apply to the selling dealer within 60 days after the date of purchase for an extension decal set for \$425.00, to allow the qualifying boat to remain in Florida for an additional 90 days. To obtain the extension decal set, the nonresident purchaser and the selling dealer must submit an Application for Extension of 90-Day Decal to 180 days (Form DR-42E, incorporated by reference in Rule 12A-1.097, F.A.C.) with payment to the Department. A qualifying boat displaying an extension decal before the original 90-day decal expires allows the qualifying boat to remain in Florida for a total of 180 days after the date of purchase. In the event the seller fails to maintain the records required under sub-subparagraphs j. and l. of subparagraph 1., the Department shall proceed against the seller for payment of the tax, penalty, and interest.

4. The selling dealer must provide to the Department within 30 days after the date of sale a copy of the sales invoice, bill of sale, closing statement, and the original affidavit signed by the purchaser. The selling dealer must maintain the sales invoice, bill of sale, or closing statement, and a copy of the affidavit signed by the purchaser for a period of at least five years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of a boat purchased in Florida may permit the boat to be returned to this state for repairs within 6 months from the date of departure without the boat being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the boat so long as he removes the boat from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel or dockage charges issued by out-of-state vendors or suppliers, which specifically identify the boat and which are dated within 20 days after completion of the repairs.

5. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

#### AFFIDAVIT FOR EXEMPTION OF BOAT SOLD FOR REMOVAL FROM THE STATE OF FLORIDA BY A NONRESIDENT PURCHASER

I, the undersigned, hereby affirm that:

I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the boat identified below and (mark which of the following applies):

( ) I am not engaged in Florida in any employment, trade, business, or profession for which the identified boat will be used in Florida.

( ) I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

( ) I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the boat identified below for the following reason (mark which of the following applies):

( ) Boat will be removed by me or by my designated agent from Florida within 10 days after the date of purchase.

( ) Boat is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

( ) Boat is five net tons of admeasurement or larger and I plan to have the boat in Florida for a period up to 90 days after the date of purchase. The selling dealer has affixed a decal set issued by the Florida Department of Revenue authorizing the boat to remain in Florida up to 90 days after the date of purchase. I understand that the boat must be removed from Florida within the 90-day period authorized by the decal set. I understand that I may apply to the selling dealer for an extension decal that authorizes the boat to remain in Florida for an additional 90 days, but not more than a total of 180 days after the date of purchase. I understand the application for an extension decal must be submitted to the selling dealer within 60 days after the date of purchase of the boat and that the extension decal set cost \$425.

I attest that I will provide the following to the Florida Department of Revenue:

( ) Within 30 days after the date of removal of the identified boat from Florida, invoices for fuel, dockage charges, or repairs issued by out-of-state vendors or suppliers or other documentary evidence which specifically identifies the boat, including the hull identification number, and its timely removal from Florida.

( ) Within 90 days after the date of removal of the identified boat from Florida, written proof that the boat was licensed, titled, registered, or documented outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, registration, or documentation of the boat outside Florida,

and, upon receipt, proof of license, title, registration, or documentation outside Florida.

Name of Purchaser \_\_\_\_\_

Purchaser's Permanent Address \_\_\_\_\_ (Street)  
 \_\_\_\_\_ (City) \_\_\_\_\_ (State/Country)

Purchaser's Telephone Number ( ) \_\_\_\_\_

Name of Selling Dealer \_\_\_\_\_

Address of Selling Dealer \_\_\_\_\_ (Street)  
 \_\_\_\_\_ (City) \_\_\_\_\_ (State)

Selling Dealer's Florida Sales and Use Tax Registration Number \_\_\_\_\_

Selling Dealer's Telephone Number ( ) \_\_\_\_\_

Date of Sale \_\_\_\_\_ (Month) \_\_\_\_\_ (Day)  
 \_\_\_\_\_ (Year)

#### DESCRIPTION OF BOAT

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Hull

Identification No. \_\_\_\_\_ ( ) New ( ) Used

Department of Revenue Decal Number (if issued)

Expiration Date \_\_\_\_\_

Department of Revenue Extension Decal Expiration Date (if issued) \_\_\_\_\_

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

\_\_\_\_\_  
 (Signature of Purchaser)

Selling dealers must:

§ Provide the original affidavit signed by the nonresident purchaser, a copy of the sales invoice, closing statement, and bill of sale to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.

Retain a copy of the signed affidavit for their records.

Provide the nonresident purchaser a copy of the signed affidavit.

For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for him, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which may establish Florida residency or domicile, but which are not alone conclusive, are ownership of a Florida residence, having Florida licenses (driver's license and/or other forms of licenses), or declaration of Florida residency on Federal or state tax returns.

6.a. In the event the nonresident purchaser fails to provide to the Department the documents required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph (9)(a)5., the Department will proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the boat. Documents, as required in this paragraph to be provided to the Department, shall be mailed to the following address:

Florida Department of Revenue  
General Tax Administration MS 1-2800  
P.O. Box 6417  
Tallahassee, Florida 32314-6417.

b. In the event the selling dealer fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph (9)(a)4., the Department will proceed against the seller for payment of the tax, penalty, and interest due on the sale of the boat.

7. For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for the person, whether or not owned by such person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to establish Florida residency or domicile, but alone are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license or other forms of licenses), or declaration of Florida residency on federal or state tax returns.

8. Documents, as required in this paragraph to be provided to the Department, are to be mailed to:

Florida Department of Revenue  
General Tax Administration MS 1-2800  
P.O. Box 6417  
Tallahassee, Florida 32314-6417.

(b) No change.

(c) The occasional or isolated sale of a boat of a class or type required to be registered, licensed, titled, or documented in this state or by the United States Government is taxable based upon the total selling price of the complete boat rig, which includes the boat and its motor, trailer, and accessories, if any. However, the tax applies only to the boat and trailer, if the seller separately describes each of the other components and separately itemizes the sales price of each component on the sales invoice and the sales invoice is sworn to before a notary. Inboard machinery used to propel or power a boat and accessories attached to a boat or trailer are taxable. Sales of components of a boat rig by a person registered or required to be registered as a dealer are taxable.

(d) through (e) No change.

(10) Aircraft.

(a)1. No sales or use ~~The tax is due on the sale in Florida of new or used~~ applies to all sales of aircraft by or through a registered dealer to a purchaser that is not a resident of Florida at the time of taking delivery of the aircraft when in this state unless the selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft and the sale is made under the conditions of subparagraph 212.05(1)(a)2., F.S., are met ~~specified in paragraph (b), (c), or (d).~~ Where there is a listing broker for the seller and a broker for the nonresident purchaser, the purchaser's broker ~~is~~ shall be considered the selling dealer for purposes of this subsection.

2. To claim the exemption, the nonresident purchaser must provide an affidavit to the selling dealer in which the nonresident purchaser affirms qualification for the exemption provided in subparagraph 212.05(1)(a)2., F.S., and attests the required documents will be timely provided to the Department.

(b)1. Effective September 1, 1992, tax ~~applies to all sales of aircraft in this state unless all the following conditions are met:~~

a. ~~The selling dealer is the holder of a valid dealer's Certificate of Registration which authorizes the dealer to sell aircraft.~~

b. ~~The purchaser at the time of taking delivery of the aircraft is a nonresident of the State of Florida and does not make his permanent place of abode in Florida; and,~~

c. ~~The purchaser, whether a natural person or a corporation, limited liability company, partnership, joint adventure, association, syndicate, business trust, trust, estate, or other form of artificial entity, is not engaged in Florida in any employment, trade, business, or profession in which the aircraft will be used; and,~~

d. ~~The purchaser, if a corporation, has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~

e. ~~The purchaser, if an artificial entity other than a corporation, has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida. Artificial entities other than corporations include, but are not limited to partnerships, joint adventures, associations, syndicates, limited liability companies, business trusts, trusts, and estates; and,~~

f. ~~The purchaser removes the aircraft from Florida within 10 days following the date of purchase or, if the aircraft is immediately placed in a registered repair facility, within 20 days following the completion of the repairs or alterations; and,~~

g. ~~The purchaser within 30 days of the aircraft's departure from Florida furnishes the Department proof of timely removal~~

of the aircraft from Florida. The documentary proof of removal may be in the form of invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the aircraft, including the FAA registration number, and constitute evidence that the aircraft was removed from Florida within the time period specified in subparagraph 6.; and,

h. The purchaser, within 90 days of the date of purchase, provides the Department with written proof that the aircraft was licensed, registered, or documented outside this state; and,

i. The selling dealer obtains from the purchaser an affidavit in which the purchaser attests that he has read the law providing for the exemption, that he will remove the aircraft from this state within the time limit set in this paragraph, that no use will be made of the aircraft in this state other than to move the aircraft expeditiously out of Florida from the point of delivery or to a registered repair facility if repairs are to immediately follow the purchase of the aircraft, and that the aircraft will be removed from this state within 20 days (excluding tolled days) after completion of the repairs or alterations; and,

3.j. The selling dealer must provide seller provides to the Department within 30 days after of the date of sale purchase a copy of the sales invoice, bill of sale, and/or closing statement, and the original removal affidavit signed by the purchaser. The selling dealer must maintain the sales invoice, bill of sale, closing statement, and a copy of the affidavit signed by the purchaser for a period of at least five years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.; and,

k. The seller maintains the sales invoice, bill of sale and/or closing statement, and a copy of the removal affidavit signed by the purchaser as part of his records for a period of at least 5 years or until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

4.2. The following is a suggested format for an affidavit to be completed by the purchaser and furnished to the selling dealer:

AFFIDAVIT FOR EXEMPTION OF AIRCRAFT SOLD  
FOR REMOVAL FROM  
THE STATE OF FLORIDA BY A THE NONRESIDENT  
PURCHASER  
AFFIDAVIT

I, the undersigned, hereby affirm that:

I am not a resident of the State of Florida and did not make my permanent place of abode in Florida at the time of taking delivery of the aircraft identified below and (mark which of the following applies):

( ) I am not engaged in Florida in any employment, trade, business, or profession for which the identified aircraft will be used in Florida.

( ) I represent a corporation which has no officer or director who is a resident of Florida or makes his or her permanent place of abode in Florida.

( ) I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of Florida or makes his or her permanent place of abode in Florida.

I qualify for the exemption under subparagraph 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft identified below for the following reason (mark which of the following applies):

( ) Aircraft will be removed by me or by my designated agent from Florida to a jurisdiction within the United States or one of its territories within 10 days after the date of purchase.

( ) Aircraft is to be repaired or altered and will be removed from Florida by me or by my designated agent within 20 days after completion of the repairs or alterations.

( ) Aircraft will be registered in a foreign jurisdiction (any jurisdiction outside of the United States or any of its territories). The application for the aircraft's registration will be properly filed with a civil airworthiness authority of a foreign jurisdiction within 10 days after the date of purchase. Aircraft will be removed from Florida to a foreign jurisdiction within 10 days after the date the aircraft is registered by the applicable foreign airworthiness authority. Aircraft will be operated in Florida solely to remove the aircraft from Florida to a foreign jurisdiction.

I attest that I will provide the following to the Florida Department of Revenue:

( ) Within 30 days after the date of removal of the identified aircraft from Florida, invoices for fuel, tie-down or hangar charges, repairs, or other similar documentation issued by an out-of-state vendor or supplier which identifies the aircraft, including the Federal Aviation Administration (FAA) registration number or identification number issued by the civil airworthiness authority of a foreign jurisdiction, and its timely removal from Florida; and

( ) Within 90 days after the date of removal of the identified aircraft from Florida, written proof that the aircraft was licensed, titled, or registered outside Florida. If written proof is unavailable within 90 days after the date of purchase, proof that I have applied for the license, title, or registration of the aircraft outside Florida, and, upon receipt, proof of license, title, or registration outside Florida.

~~• I have read the Florida Department of Revenue subsection 12A 1.007(10), F.A.C., and Section 212.05, F.S.; and,~~  
~~• I am not a resident of the State of Florida and do not make my permanent place of abode in Florida at the time of taking delivery of the aircraft designated below; and,~~  
~~• I am not engaged in Florida in any employment, trade, business, or profession in which the designated aircraft will be used in Florida; and,~~  
~~• I represent a corporation which has no officer or director who is a resident of, or makes his or her permanent place of abode in, Florida; and,~~  
~~• I represent an artificial entity other than a corporation which has no individual vested with authority to participate in the management, direction, or control of the affairs of the entity who is a resident of, or makes his or her permanent place of abode in, Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 90 days of the date of purchase written proof that the aircraft herein identified and described was licensed, registered, or documented outside Florida.~~

~~I hereby agree to provide the Florida Department of Revenue within 30 days of the aircraft departing Florida invoices for fuel, tie down charges, or hangar charges issued by out of state vendors or suppliers, or other documentary evidence which specifically identify the aircraft herein described, including the FAA registration number.~~

~~I claim exemption under Section 212.05(1)(a)2., F.S., from Florida sales and use tax on the purchase of the aircraft designated below for the following reason:~~

~~(-) Aircraft will be removed by me or by my designated agent from the State of Florida within 10 days of the date of purchase.~~  
~~(-) Aircraft is to be repaired or altered and will be removed from the State of Florida by me or by my designated agent within 20 days after completion of the repairs or alterations consistent with Section 212.05, F.S.~~

Name of Purchaser \_\_\_\_\_

Purchaser's Permanent Address \_\_\_\_\_ (Street) \_\_\_\_\_  
 (City) \_\_\_\_\_ (State/Country) \_\_\_\_\_

Purchaser's Telephone Number ( ) \_\_\_\_\_

Name of Selling Dealer \_\_\_\_\_

Address of Selling Dealer \_\_\_\_\_ (Street) \_\_\_\_\_  
 (City) \_\_\_\_\_ (State) \_\_\_\_\_

Selling Dealer's Florida Sales and Use Tax Registration Number \_\_\_\_\_

Selling Dealer's Telephone No. ( ) \_\_\_\_\_

Date of Sale \_\_\_\_\_ (Month) \_\_\_\_\_ (Day) \_\_\_\_\_  
 (Year) \_\_\_\_\_

#### DESCRIPTION OF AIRCRAFT

Make \_\_\_\_\_ Model \_\_\_\_\_ Year \_\_\_\_\_ Serial No. \_\_\_\_\_  
 ( ) New ( ) Used

Tail Number(s) \_\_\_\_\_

State/Country Registration and/or U.S. FAA Registration Number \_\_\_\_\_

Sales Price \_\_\_\_\_ Trade-In Allowance \_\_\_\_\_ Net Amount Paid \_\_\_\_\_

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

\_\_\_\_\_  
 (Signature of Purchaser)

Selling dealers must:

Provide the original affidavit signed by the nonresident purchaser, a copy of the sales invoice, closing statement, and bill of sale Original to be submitted to the Florida Department of Revenue, General Tax Administration MS 1-2800, P.O. Box 6417, Tallahassee, Florida 32314-6417 within 30 days after the date of sale.

Retain a copy of the signed affidavit for their records.

Provide the nonresident purchaser a copy of the signed affidavit.

~~1<sup>st</sup> copy to be retained by the dealer and made part of the dealer's records.~~

~~2<sup>nd</sup> copy: Purchaser's copy.~~

5.3.a. In the event the nonresident purchaser fails to provide to the Department the documents documentation required under subparagraph 212.05(1)(a)2., F.S., and included in the affidavit provided in subparagraph (1)(a)4. sub-subparagraphs g. and h., the Department will shall proceed against the purchaser for payment of the tax, penalty, and interest due on the purchase of the aircraft.

b. In the event the selling dealer seller fails to maintain the records required under subparagraph 212.05(1)(a)2., F.S., and listed in subparagraph (1)(a)3. sub-subparagraphs i. and k., the Department will shall proceed against the seller for payment of the tax, penalty, and interest due on the purchase of the aircraft.

~~4. Notwithstanding the provisions of Section 212.05(1)(a)2., F.S., and this paragraph, the owner of an aircraft purchased in Florida may permit the aircraft to be returned to this state for repairs within 6 months from the date of departure without the aircraft being in violation of the law and without incurring liability for payment of tax or penalty on the purchase price of the aircraft so long as he removes the aircraft from this state within 20 days of the completion of the repairs and can prove that he did so by invoices for fuel, tie down, or hangar charges issued by out of state vendors or suppliers, which specifically identify the aircraft and which are dated within 20 days after completion of the repairs.~~

~~6.5. For purposes of this paragraph, any individual who maintains a place of abode in Florida is a Florida resident. A place of abode is a dwelling place maintained by a person, or by another for the person him, whether or not owned by such~~



person, on other than a temporary or transient basis. The dwelling may be a house, apartment, mobile home, motor home, boat, a room, including a room in a hotel, motel or boarding house, or any other structure. Any individual qualifying for homestead exemption or voting rights in Florida is considered a Florida resident. Other factors which are used to ~~may~~ establish Florida residency or domicile, but ~~which are not~~ alone are not conclusive, are ownership of a Florida residence, having Florida licenses (driver's license ~~and~~ or other forms of licenses), or declaration of Florida residency on federal or state tax returns.

~~7.6.~~ Documents, as required in this paragraph to be provided to the Department, are to ~~shall~~ be mailed to the following address:

Florida Department of Revenue  
General Tax Administration MS 1-2800  
P.O. Box 6417  
Tallahassee, Florida 32314-6417.

(c)1. through (d)3. renumbered (b)1. through (c)3. No change.

(e) renumbered (d) No change.

(f)1. through (g)5. renumbered (e)1. through (f)5. No change.

(h) through (j) renumbered (g) through (i) No change.

(11) Mobile Homes.

(a) through (g) No change.

(h) The occasional or isolated sale of a mobile home, when such mobile home is tangible personal property within the meaning of this subsection, is taxable. The internal plumbing, heating, air conditioning, electrical systems, and attached fixtures, 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 taxable when sold with the mobile home. However, tax does not apply to the occasional or isolated sale of carports, utility sheds, furniture, freezers, refrigerators, drapes, air conditioner compressor/condenser units located outside the mobile home, or other appurtenances which are sold in conjunction with the mobile home, provided the selling party to the occasional or isolated sale separately describes each appurtenance and separately itemizes the sales price of each appurtenance on the sales invoice ~~and the sales invoice is sworn to before a notary~~. If the appurtenances are not separately described and the sales price of each appurtenance is not separately itemized ~~and the sales invoice is not notarized~~, the total selling price is taxable. Sales of appurtenances by a person registered or required to be registered as a dealer are taxable.

(12) No change.

(13) Lease or Rental.

(a) No change.

(b) Commercial Motor Vehicles and Motor Vehicles Used by Businesses That Lease or Rent Motor Vehicles.

1. No change.

2. For purposes of this paragraph, the term "motor vehicle," as defined in Section 316.003, F.S., means a self-propelled vehicle not operated upon rails or guideway. The term does not include bicycles, electric bicycles, motorized scooters, electric personal assistive mobility devices, mobile carriers, personal delivery devices, swamp buggies, or mopeds. The lease or rental of a commercial motor vehicle to one lessee or renter for a period of 12 months or longer, and any renewals of such lease or rental, is exempt when:

a. Sales or use tax is paid on the purchase price of the commercial motor vehicle by the lessor; and,

b. The lease or rental of the commercial motor vehicle is an established business or part of an established business or the commercial motor vehicle is incidental or germane to such business.

3. The lease or rental of a motor vehicle used primarily in the trade or established business of the lessee or renter, or a commercial motor vehicle, and any renewals of such lease or rental, is exempt when: A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida.

a. The lease or rental is to one lessee or renter for a period of 12 months or longer;

b. Sales or use tax is paid on the purchase price of the commercial motor vehicle or motor vehicle by the lessor; and,

c. The lease or rental of the commercial motor vehicle or motor vehicle is an established business or part of an established business, or incidental or germane to such business.

4. A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle or motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle or motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United

States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida. ~~The lease or rental of the same commercial motor vehicle to any other lessee or renter is subject to tax.~~

5. The lease or rental of the same commercial motor vehicle or motor vehicle to any other lessee or renter is subject to tax.

(c) No change.

(d) Motor Vehicle Leased or Rented for 12 Months or Longer.

1. Except for commercial motor vehicles and motor vehicles, as provided in paragraph (b), t~~The lease or rental of a motor vehicle registered in Florida for a period of 12 months or longer is subject to tax.~~

2. through 4. No change.

(e) through (f) No change.

(14) through (28) No change.

Cross-Reference: Rules 12A-1.037, 12A-1.064, and 12A-1.066, F.A.C.

*Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21, \_\_\_\_.*

### 12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (3) No change.		
(4)(a) DR-7	Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41378">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41378</a> )	XX/XX 01/20
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 46257">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 46257</a> )	XX/XX 6/24
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41378">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41378</a> )	XX/XX 01/20
(5)(a) DR-15	Sales and Use Tax Return	XX/XX 01/20

	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41380">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41380</a> )	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 46259">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 46259</a> )	XX/XX 06/24
(c) through (f) No change.		
(6) through (9) No change.		
(10)(a) DR-42	Application/Order Form for Boat Decal Sets ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX</a> )	07/24
(b) DR-42E	Application for Extension of 90-Day Decal to 180 Days ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX</a> )	07/24
(10) through (15) renumbered (11) through (16) No change.		
(17)(46) DR-1214	Application for Temporary Tax Exemption Permit ( <del>R-01/16</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 06374">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 06374</a> )	XX/XX 01/16
(17) through (19) renumbered (18) through (20) No change.		
(21)(20) DR-1214DC P	Application for Data Center Property Temporary Tax Exemption Certificate ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 09254">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 09254</a> )	XX/XX 04/18
(21) renumbered (22) No change.		
(23)(22)(a) DR-HS1	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit <del>Hope Scholarship Program</del> – Contribution Election  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41206">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41206</a> )	XX/XX 10/19
(b) DR-HS2	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit <del>Hope Scholarship Program</del> – Dealer Contribution Collection Report ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41207">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 41207</a> )	XX/XX 10/19
(c) DR-HS3	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit <del>Hope Scholarship Program</del> – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization	XX/XX 10/19

	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX-11208">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX-11208</a> )	
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Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 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(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) 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) FS. 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, 1-1-24, 2-11-24, 8-6-24, \_\_\_\_\_.

**12A-1.110 Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Hope Scholarship Program.**

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

(a) “Eligible contribution” or “contribution” means a monetary contribution, as defined in Section 212.1832, F.S., from a person purchasing a motor vehicle from a dealer, or registering a motor vehicle purchased from someone other than a dealer, to an eligible nonprofit scholarship-funding organization to be used ~~as provided~~ under the Florida Tax Credit Hope Scholarship Program established under Section 1002.395, F.S.

~~(b) “Department” means the Florida Department of Revenue.~~

~~(b)(c)~~ “Eligible nonprofit scholarship-funding organization” or “organization” has the same meaning as provided in Section 1002.395(2) ~~1002.40(2)(c)~~, F.S.

~~(c)(d)~~ “Motor vehicle” has the same meaning as provided in Section 320.01(1)(a) ~~1002.40(2)(c)~~, F.S., but does not include a heavy truck, truck tractor, trailer, or motorcycle.

~~(d)(e)~~ “Program” means the Florida Tax Credit Hope Scholarship Program related to the motor vehicles sales tax credit under Section 212.1832, F.S. under Section 1002.40, F.S.

(2) Contributing to the Program.

(a) Any person, including persons who are not Florida residents, purchasing a motor vehicle from a dealer or registering a motor vehicle purchased from someone other than a dealer may designate the lesser of \$105 or the amount of state sales tax due to the Program. An eligible contribution must be

accompanied by Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contribution Election (Form DR-HS1, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) through (d) No change.

(3) Reporting contributions.

(a) Dealers, designated agents, and private tag agents who receive contributions must remit those contributions to the applicable organization. Contributions must be reported to both the organization and the Department using Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report (Form DR-HS2, incorporated by reference in Rule 12A-1.097, F.A.C.) no later than the date returns filed under Section 212.11, F.S., are due for the period in which the contributions are received. The fastest and easiest way to submit the Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report to the Department is online at [www.floridarevenue.com/taxes/sfo](http://www.floridarevenue.com/taxes/sfo). Dealers, designated agents, and private tag agents may also report by using a paper report made available on the Department’s website.

(b) No change.

(c) Any dealer, designated agent, or private tag agent required to file Form DR-HS2 who fails to do so may be subject to penalty as prescribed by Section 212.1832(3)(f) ~~1002.40(13)(e)~~, F.S. A dealer, designated agent, or private tag agent may also be subject to penalty if it is later discovered that contributions were received but not reported, even if such contributions were paid over to an organization.

(d) No change.

(4) Reporting of contributions by participating eligible nonprofit scholarship-funding organizations.

(a) Each organization is required to report to the Department the contributions received during each calendar month using Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization (Form DR-HS3, incorporated by reference in Rule 12A-1.097, F.A.C.). The report is due to the Department on or before the 20<sup>th</sup> day of the month following the month of collection. If the 20<sup>th</sup> falls on a Saturday, Sunday, or state or federal holiday, the report must be received on the first business day following the 20<sup>th</sup>.

(b) The fastest and easiest way to complete the Florida Tax Credit Hope Scholarship Program Motor Vehicle Sales Tax Credit – Contributions Received by an Eligible Nonprofit Scholarship-Funding Organization is online at [www.floridarevenue.com/taxes/sfo](http://www.floridarevenue.com/taxes/sfo). Organizations ~~Dealers, designated agents, and private tag agents~~ may also report by using a paper report made available on the Department’s website.

Rulemaking Authority 213.06(1) ~~4002.40(16)~~ FS. Law Implemented  
212.05, 212.1832, ~~4002.40(13)~~ FS. History—New 10-28-19\_\_.

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: December 17, 2024  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: August 1, 2024

[REDACTED]

[REDACTED]

[REDACTED]

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



# Consolidated Sales and Use Tax Return

R. 01/25

DR-7

R. 01/20

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

Effective 01/20

Page 1 of 2

Effective  
XX/XX

# DRAFT

Account Number:

Name:

R. 01/25

Certificate Number:

Florida

## Sales and Use Tax Return

HD/PM Date: / /

DR-7 R. 01/20

### 1. Gross Sales

### 2. Exempt Sales

### 3. Taxable Amount

### 4. Tax Due

- A. Sales/Services/Electricity
- B. Taxable Purchases
- C. Commercial Rentals
- D. Transient Rentals
- E. Food & Beverage Vending

	.	.	.	.
	Include use tax on Internet / out-of-state untaxed purchases →		.	.
	.	.	.	.
	.	.	.	.
	.	.	.	.

Surtax Rate:

Reporting Period

- 5. Total Amount of Tax Due
- 6. Less Lawful Deductions
- 7. Net Tax Due
- 8. Less Est Tax Pd / DOR Cr Memo
- 9. Plus Est Tax Due Current Month
- 10. Amount Due
- ~~11. Less Collection Allowance~~
- 12. Plus Penalty
- 13. Plus Interest
- 14. Amount Due with Return

E-file/E-pay Only

Name  
Address  
City/St  
ZIP

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

Due:  
Late After:

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

## Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits

### 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.



# Consolidated Sales and Use Tax Return

R. 01/25

DR-7  
R. ~~01/20~~  
Page 2 of 2

# DRAFT

Account Number:

Name:

R. 01/25

Certificate Number:		<b>Sales and Use Tax Return</b>		HD/PM Date:     /     /		DR-7 R. <del>01/20</del>	
<b>Florida</b>		<b>1. Gross Sales</b>	<b>2. Exempt Sales</b>	<b>3. Taxable Amount</b>		<b>4. Tax Due</b>	
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			
				<del>11. Less Collection Allowance</del>		<b>E-file/E-pay Only</b>	
				12. Plus Penalty			
				13. Plus Interest			
				14. Amount Due with Return			

Name  
Address  
City/St  
ZIP

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

**Due:**  
**Late After:**

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

## Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits

### 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 <b>NOT</b> 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).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4)	15(d).
16.	<del>Hope Scholarship Credits</del> (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A)	18.
19.	Taxable Sales from <b>Amusement Machines</b> (included in Line A)	19.
20.	Rural or Urban High Crime Area Job Tax Credits	20.
21.	Other Authorized Credits	21.



## Instructions for Consolidated Sales and Use Tax Return

# DRAFT

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DR-7N

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

Effective ~~06/24~~

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Effective XX/XX

### 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.

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 change to period

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.

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

**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 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](http://floridarevenue.com/taxes) and ificates
- 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



# Instructions for Consolidated Sales and Use Tax Return continued

available online at [floridarevenue.com/forms](http://floridarevenue.com/forms) under the Discretionary Sales Surtax and Tourist Development Tax Rate 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

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 12, 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.

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

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

Gross Sales × 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 Vendor Item Disc
6.0%	1.040	1.0559
6.5%	1.045	1.0707
7.0%	1.050	1.0749
7.5%	1.055	1.0791
8.0%	1.060	1.0833
8.5%	1.065	1.0875

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

$\$100 \div 1.045 = \$95.69$  (gross sales)

$\$100 - \$95.69 = \$4.31$  (tax due, including surtax due)

$\$4.31 \times .005 = \$0.02$  [surtax portion to be reported on Line 15(d)]

Change language in box to 1st bullet

### Line B. Taxable Purchases - Use Tax

Enter "use tax" on taxable purchases of goods or services you 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).

Last bullet should be stand alone paragraph, not a bullet.

**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.

### Line C. Commercial Rentals (2% 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 2%, 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 **gross sales** 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. 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 (*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. It 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 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 **Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits** to your

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 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 state of Florida's prior 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 10 of each return for the following year, beginning with your December return due on January 1.

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

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

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

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

#### Method 3 – Current Month

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

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

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

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

#### Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 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 the *Discretionary Sales Surtax Information* (Form DR-15DSS), available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Discretionary Sales Surtax and Tourist Development Tax Rates section.

### 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



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 on each of your location returns, enter the total amount of sales surtax due on Line 15(d). **Do not include** in this amount.

will **not** show a discretionary sales surtax rate. Dealers must collect discretionary sales surtax when the transaction occurs in, or delivery is made to, a county that imposes a surtax. Use the chart on Page 5 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

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% 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

On each of your location returns, enter the total amount of sales surtax due on Line 15(d). **Do not include** 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/sfp](http://floridarevenue.com/taxes/sfp).

#### Line 17. Taxable Sales (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 and on Line 8. 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 in the Credit Memo 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 returns. Please provide the telephone number of each person signing the returns.

## Contact Us

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

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

**To speak with a Department 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).

DRAFT

## 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.



# Consolidated Summary Sales and Use Tax Return

R. 01/25

DR-15CON

R. ~~01/20~~

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

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# DRAFT

Please complete this return and  
forms DR-7.

↓ Do Not Detach ↓

R. 01/25

Certificate Number:

Florida

Sales and Use Tax Return

HD/PM Date: / /

DR-15CON R. ~~01/20~~

1. Gross Sales

2. Exempt Sales

3. Taxable Amount

4. Tax Due

A. Sales/Services/Electricity

B. Taxable Purchases

C. Commercial Rentals

D. Transient Rentals

E. Food & Beverage Vending

.	.	.	.
Include use tax on Internet / out-of-state untaxed purchases →		.	.
.	.	.	.
.	.	.	.
.	.	.	.

Surtax Rate:

Reporting Period

5. Total Amount of Tax Due

6. Less Lawful Deductions

7. Net Tax Due

8. Less Est Tax Pd / DOR Cr Memo

9. Plus Est Tax Due Current Month

10. Amount Due

~~11. Less Collection Allowance~~

12. Plus Penalty

13. Plus Interest

14. Amount Due with Return

E-file/E-pay Only

Name  
Address  
City/St  
ZIP

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

Due:  
Late After:

**File and Pay Online to Receive a Collection Allowance.** When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of tax due, not to exceed \$30. To pay timely, you must initiate payment and receive a confirmation number, no later than 5:00 p.m. EST on the business day prior to the 20th. More information on filing and paying electronically, including a *Florida e-services Calendar of Electronic Payment Deadlines* (Form DR-659), is available at [floridarevenue.com](http://floridarevenue.com).

**Due Dates.** Returns and payments are **due on the 1st and late after the 20th day of the month** following each reporting period. **A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

**Penalty.** If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

**Amended Returns:** If you discover that your original DR-15CON and DR-7 returns were incorrect, call 850-488-6800 and our staff will help you amend your returns.

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

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

**Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits**

**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.



# Sales and Use Tax Return

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

You may file and pay tax online or you may complete this return and pay tax by check or money order and mail to:

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

Please read the *Instructions for DR-15 Sales and Use Tax Returns* (Form DR-15N), incorporated by reference in Rule 12A-1.097, F.A.C., before you complete this return. Instructions are posted at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Certificate Number:

**Florida**

- A. Sales/Services/Electricity
- B. Taxable Purchases
- C. Commercial Rentals
- D. Transient Rentals
- E. Food & Beverage Vending

## Sales and Use Tax Return

1. Gross Sales	2. Exempt Sales
.	.
Include use tax on Internet / out-of-state untaxed purchases →	
.	.
.	.
.	.

HD/PM Date: / /

## 3. Taxable Amount

DR-15 R. 01/20

## 4. Tax Due

Surtax Rate:

Reporting Period

- 5. Total Amount of Tax Due
- 6. Less Lawful Deductions
- 7. Net Tax Due
- 8. Less Est Tax Pd / DOR Cr Memo
- 9. Plus Est Tax Due Current Month
- 10. Amount Due
- 11. ~~Less Collection Allowance~~
- 12. Plus Penalty
- 13. Plus Interest
- 14. Amount Due with Return

**E-file/E-pay Only**

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

Due:  
Late After:

**R. 01/25**

Certificate Number:

**Florida**

- A. Sales/Services/Electricity
- B. Taxable Purchases
- C. Commercial Rentals
- D. Transient Rentals
- E. Food & Beverage Vending

## Sales and Use Tax Return

1. Gross Sales	2. Exempt Sales
.	.
Include use tax on Internet / out-of-state untaxed purchases →	
.	.
.	.
.	.

HD/PM Date: / /

## 3. Taxable Amount

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## 4. Tax Due

Surtax Rate:

Reporting Period

- 5. Total Amount of Tax Due
- 6. Less Lawful Deductions
- 7. Net Tax Due
- 8. Less Est Tax Pd / DOR Cr Memo
- 9. Plus Est Tax Due Current Month
- 10. Amount Due
- 11. ~~Less Collection Allowance~~
- 12. Plus Penalty
- 13. Plus Interest
- 14. Amount Due with Return

**E-file/E-pay Only**

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

Due:  
Late After:



**File and Pay Online to Receive a Collection Allowance.** When you electronically file your tax return and pay timely, you are entitled to deduct a collection allowance of 2% (225) of the first \$1,200 of the amount due. The allowance cannot exceed \$30. To pay timely, you must initiate payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th. More information on filing and paying electronically including a Florida Services Center of Electronic Payment Deadlines (Form DR-659), is available at [floridarevenue.com](http://floridarevenue.com).

**Due Dates.** Returns and payments are due on the 1st and 15th after the 20th day of the month following each reporting period.

**A return must be filed for each reporting period, even if no tax is due.** If the 20th falls on a Saturday, Sunday, or a state or federal holiday, returns are timely if postmarked or hand delivered on the first business day following the 20th.

**Penalty.** If you file your return or pay tax late, a late penalty of 10% of the amount of tax owed, but not less than \$50, may be charged. The \$50 minimum penalty applies even if no tax is due. A floating rate of interest also applies to late payments and underpayments of tax.

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

### Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits

#### 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 <b>NOT</b> 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).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4)	15(d).
16.	<del>Hope Scholarship Credits</del> (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A)	18.
19.	Taxable Sales from <b>Amusement Machines</b> (included in Line A)	19.
20.	Rural or Urban High Crime Area Job Tax Credits	20.
21.	Other Authorized Credits	21.

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

### Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits

#### 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 <b>NOT</b> 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).	<b>Total Amount of Discretionary Sales Surtax Due</b> (included in Column 4)	15(d).
16.	<del>Hope Scholarship Credits</del> (included in Line 6)	16.
17.	Taxable Sales/Untaxed Purchases or Uses of <b>Electricity</b> (included in Line A)	17.
18.	Taxable Sales/Untaxed Purchases of <b>Dyed Diesel Fuel</b> (included in Line A)	18.
19.	Taxable Sales from <b>Amusement Machines</b> (included in Line A)	19.
20.	Rural or Urban High Crime Area Job Tax Credits	20.
21.	Other Authorized Credits	21.



# Instructions for DR-15 Sales and Use Tax Returns

# DRAFT

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Department (DOR)

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

E-file/E-pay Only

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)~~

17. Taxable Sales/Untaxed Purchases or Uses of Electricity

18. Taxable Sales/Untaxed Purchases of Dyed Diesel Fuel

19. Taxable Sales from Amusement Machines (included in )

20. Rural or Urban High Crime Area Job Tax Credits

21. Other Authorized Credits

Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits (included in Line 6)

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

DR-15N

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

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

**Due Date Reminders:** If you file your paper returns monthly or quarterly, you can sign up to receive an email every reporting period, reminding you of the due date. Visit [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

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

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

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

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

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

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

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

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

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

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

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

The image shows a sample of a tax return form titled "Amended replacement". The form is for "Sales and Use Tax Return" for the state of Florida. It includes sections for Gross Sales, Exempt Sales, Taxable Amount, and Tax Due. The form is marked with "Amended replacement" in large letters. The Florida Department of Revenue logo and address (5050 W Tennessee St, Tallahassee FL 32399-0120) are visible. The form also includes a section for "E-file/E-pay Only" and a "Due: Late After:" section.

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



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## 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.

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. change colon to period

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.

## 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 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, 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 and Tourist Development Tax Rates section.

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

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

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

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

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

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

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

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

## Line-by-Line Instructions

### Line A. Sales/Services/Electricity

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

- Sales, leases, or licenses to use certain property or goods (tangible personal property).
- Sales and rentals, admissions, amusement machine receipts, and vending machine receipts (except food and beverage sales reported on Line E). The amount of taxable sales from amusement machines are also separately reported on Line 19.
- Sales of services including nonresidential interior pest control, nonresidential interior janitorial and cleaning services, residential and nonresidential burglar and other protection services, and detective services.
- Sales and untaxed purchases or uses of electricity taxed at the rate of 6.95% (2.6% imposed under Chapter 203, Florida Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.),

# Line-by-Line Instructions continued

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plus surtax. You must also report this amount on Line 17.

- Sales and untaxed purchases of dyed diesel fuel used in vessels or off-road equipment taxed at the rate of 6% sales tax, plus surtax. You must also report this amount on Line 18.

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

**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.

$\$100 \div 1.045 = \$95.69$  (gross sales)

$\$100 - \$95.69 = \$4.31$  (tax due, including surtax due)

$\$95.69 \times .005 = \$4.48$  [surtax portion to be reported on Line 15(d)]

## Line B. Taxable Purchases - Use Tax

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

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

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

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

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

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

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

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

**Line C. Commercial Rentals  
(2% 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 2%, 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  
E-file/E-pay Only**

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

**Line D. Transient Rentals**

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

**Some counties impose one or more local option taxes on transient rentals. Many counties self-administer these local option taxes. Contact your county taxing agency**

**to determine whether your county imposes one of these taxes and if you are required to report and pay the taxes directly to your county taxing agency or to the Department of Revenue.**

Form DR-15TDT (*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. It provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

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

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

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

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

**Line E. Food & Beverage Vending**

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

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

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

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

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

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

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



gross sales equals tax due, including discretionary sales surtax due. Gross sales multiplied by the surtax rate equals discretionary sales surtax due.

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

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

$\$93.58 \times .005 = \$4.7$  [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 ~~Florida Tax Credit Scholarship Program~~ of goods intended for use on ~~Motor Vehicle Sales Tax Credits,~~ ~~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 state of Florida's prior fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1. Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

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

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

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

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

Enter the total amount of estimated tax due, if applicable, using one of the following three computation methods. You are **NOT**

required to use only one method and may choose to use any one of these methods throughout the year.

### Three Methods for Computing Estimated Tax

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

#### Method 1 – Average Tax Liability

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

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

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

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

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

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

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

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

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

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

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

#### Method 3 – Current Month

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

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

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

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

### Line 10. Amount Due

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

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

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

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

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

### Line 12. Plus Penalty

For late returns and payments, the penalty is either:

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

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

### Line 13. Plus Interest

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

### Line 14. Amount Due with Return

You may receive a collection allowance when you file and pay electronically and on time. Subtract Line 11 from Line 10

and enter the amount due on Line 14. If you choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank.

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

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

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

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

### 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</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



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

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

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

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

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

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

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

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

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

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

### Line 16. ~~Hope Scholarship Credits~~

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

### Line 17. Taxable or Purchases (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 in the Credit Memo.

### Signature(s)

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

### Contact Us

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

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

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

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

**Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits**

*insert the text above in both of the crossed out sections*

### 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-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.



Application/Order Form for  
Boat Decal Sets

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

DR-42

R. 07/24

~~Rule 12A-1.097, F.A.C.~~  
Effective 07/24

# DRAFT

Registered boat or yacht dealers who sell boats of five net tons of admeasurement or larger to purchasers who are not residents of Florida may sell a decal set issued by the Florida Department of Revenue to the purchaser to allow the boat to remain in Florida for 90 days after the date the boat was purchased.

This application is to be used by registered boat or yacht dealers to purchase prenumbered decal sets from the Department. Complete the application below and return it with a check made payable to the Florida Department of Revenue for the total amount due. Each decal set costs \$20.00.

The registered boat or yacht dealer must include the expiration date of the 90-day period on each decal and affix the decals to the port and starboard side of the boat **before** it is delivered to the purchaser. The purchaser is **not** allowed to affix the decals. Registered boat and yacht dealers must maintain documentation of all boat sales to nonresident purchasers including the number and expiration date of the decal set affixed to the boat.

**Mailing Address**

Audit  
Florida Department of Revenue  
PO Box 6417  
Tallahassee FL 32314-6417

**Overnight Service**

Audit - MS 1-2800  
General Tax Administration  
Florida Department of Revenue  
2450 Shumard Oak Blvd  
Tallahassee FL 32311

**If you mail this application by U.S. Postal Service, it may take approximately 14 days to receive your decals.** If you desire to have the decal sets returned to you by an overnight service, include your overnight service account number or a **prepaid** pre-addressed air bill with your application and payment.

For assistance, call 850-617-8594 or send an email to [TCSCBoatAffidavits@floridarevenue.com](mailto:TCSCBoatAffidavits@floridarevenue.com).

Detach before returning application.

**Boat/Yacht Dealer Application**

Number of Permit Decal Sets Requested:		Attention:	
Business Name:			
Business Street Address:			
City:	State:	ZIP:	
Florida Sales and Use Tax Certificate #:		Telephone #:	
Amount Enclosed:	Signature:		Date:

**Complete the entire form. Incomplete applications slow down the processing of your application.**



## Application for Extension of 90-Day Decal to 180 Days

# DRAFT

**Purchaser Information**

Name of Purchaser:		
Address:		
City:	State:	ZIP:
Boat Hull #:	Year:	
90-Day Decal #:	Purchase Date of the Boat:	
Date this application is submitted to the dealer:		

**Boat or Yacht Dealer Information**

Name of Dealer:		
Address:		
City:	State:	ZIP:
Florida Sales and Use Tax Certificate #:		
Telephone #:		
<b>Amount Enclosed \$425.00</b>		

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

\_\_\_\_\_  
Signature of Purchaser\_\_\_\_\_  
Signature of Dealer\_\_\_\_\_  
Date\_\_\_\_\_  
Date**Mailing Address**

Audit  
Florida Department of Revenue  
PO Box 6417  
Tallahassee FL 32314-6417

**Overnight Service**

Audit - MS 1-2800  
General Tax Administration  
Florida Department of Revenue  
2450 Shumard Oak Blvd  
Tallahassee FL 32311

**DRAFT**

## Instructions for Application for Extension of 90-Day Decal to 180 Days

A nonresident purchaser of a boat who obtains a decal set from the registered boat or yacht dealer allowing the boat to remain in Florida for 90 days after the date of purchase may purchase an extension decal set. The extension decals allow the boat to remain in Florida for a total of 180 days from the date of purchase. This application must be submitted within **60 days** of the date of purchase of the boat. This application may be submitted at the same time the original decal set is obtained.

The purchaser must complete the purchaser information portion of the application.

The registered boat or yacht dealer must complete the dealer information portion of the application.

Payment in the amount of **\$425.00** made payable to the Florida Department of Revenue must accompany the application.

The purchaser and registered boat or yacht dealer must both sign the application.

The registered boat or yacht dealer must include the expiration date on each decal and place the decals to the center of the original decals affixed to the port and starboard side of the boat. The purchaser is not allowed to affix the decals. The extension decals must be affixed before the original 90-day decal expires. Registered boat and yacht dealers must maintain documentation of all boat sales to nonresident purchasers including the number and expiration date of the extension decal set affixed to the boat.

**If you mail this application by U.S. Postal Service, it may take approximately 14 days to receive your decals.** If you desire to have the extension decal sets returned to you by an overnight service, include your overnight service account number or a **prepaid** pre-addressed air bill with your application and payment.

For assistance, call 850-617-8594 or send an email to **TCSCBoatAffidavits@floridarevenue.com**.



# Application for Temporary Tax Exemption Permit

# DRAFT

DR-1214  
R. XX/XX  
Rule 12A-1.097, F.A.C.  
Effective XX/XX  
Page 1 of 3

## Section I - All Applicants

This application is to be completed for each **project** for which exemption from Florida sales and use tax is claimed pursuant to section (s.) 212.08(5)(b), Florida Statutes (F.S.), and Rule 12A-1.096, Florida Administrative Code (F.A.C.).

**Exemption Claimed As:** ☐ New Business ☐ Expanding Business ☐ Spaceport Activity ☐ Mining Activity

Business Name:

Mailing Address:

City, State, ZIP

Company Website Address:

Florida Sales Tax Certificate Number (required):

FEIN:

Telephone Number:

Fax Number:

### Person or persons to be contacted regarding this project

(Form DR-835, *Power of Attorney*, incorporated by reference in Rule 12-6.0015, F.A.C., must be submitted if not an officer or employee of the business.)

Name:

Mailing Address:

City, State, ZIP

Position:

Telephone Number:

Email Address\*:

new text

\*Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), F.S.

Florida Law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.

☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

New  
Text

### Project Location (Address where the machinery and equipment will be or has been installed)

Physical Street Address:

reformatted  
address information

City, State, ZIP:

(MM/DD/YYYY)

Did you purchase or buy out another business at the location? ☐ Yes ☐ No If yes, when? \_\_\_\_\_

Project Description (Explain in full detail the purpose and scope of work to be accomplished by the project.):

(Attach additional sheet, if necessary)

**DRAFT**

Section I - All Applicants (Continued)	
Is any qualifying machinery and equipment going to be leased? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, will this be a: <input type="checkbox"/> Capital Lease <input type="checkbox"/> Operating Lease Please provide a complete, legible copy of the lease (if available).	
List the types of the major machinery and equipment that may be purchased or leased for the project. ( <b>DO NOT</b> file a separate application for each item of machinery and equipment to be purchased, if they are for the same project.)  <div style="display: flex; justify-content: space-between;"> <div style="width: 45%; border-bottom: 1px solid black; height: 20px;"></div> <div style="width: 45%; border-bottom: 1px solid black; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%; border-bottom: 1px solid black; height: 20px;"></div> <div style="width: 45%; border-bottom: 1px solid black; height: 20px;"></div> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 45%; border-bottom: 1px solid black; height: 20px;"></div> <div style="width: 45%; border-bottom: 1px solid black; height: 20px;"></div> </div> <div style="text-align: center; margin-top: 10px;">(Attach additional sheet, if necessary)</div>	
Total cost of the <b>machinery and equipment</b> to be purchased or leased for the project: \$	
Total cost of the entire <b>project</b> : \$	
What is the <b>product or item</b> that will be made for sale by the machinery and equipment listed at the project location?	
Is this product or a similar product already being made at the project location? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Is this product or a similar product already being made at another Florida location of this company? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, provide the location or locations:	
Location Address:	
City, State, ZIP (Attach additional sheet, if necessary)	
Will production of the product be closed down at a location listed above, or has production been closed down? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, when will or did production at that location stop?	
What type of businesses or customers will be purchasing the product or item produced by the machinery and equipment?	

Section II - New Businesses	
If claiming exemption as a <b>new business</b> , please answer the following	
Has this business previously applied for this exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If so, when?	
Approximate Beginning and Completion Date of Construction (if construction is necessary):	
Beginning Date:	Completion Date:
Approximate Beginning Date of Machinery and Equipment Purchases:	Estimated Start Date of Production:

Section III - Expanding Businesses	
If claiming exemption as an <b>expanding business</b> , please answer the following	
Has this business previously applied for this exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If so, when?	
Approximate Beginning and Completion Date of Construction (if construction is necessary):	
Beginning Date:	Completion Date:
Approximate Beginning Date of Installation of Machinery and Equipment Purchases:	Estimated Date of Completion of Machinery and Equipment Installation:
Please answer the following regarding productive output for your expansion project.	
Specify the unit of measure that will be used to measure your increase in productive output; such as pounds, tons, pieces, gallons, cubic yards, or sheets. <b>Selling price or labor hours cannot be used.</b>	
What is the expected percent increase in productive output following the expansion project?	
_____ %	

Additional Remarks

DRAFT

Additional Remarks: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**Important:** A qualifying business entity must file this form whether it seeks to make purchases of machinery and equipment tax exempt or seeks a refund of previously paid taxes. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax **must** file an *Application for Refund - Sales and Use Tax* (Form DR-26S) incorporated by reference in Rule 12-26.008, F.A.C., within the applicable statutory limits. See s. 215.26(2), F.S.

For additional information, call (850) 617-8346.

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

Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

Date \_\_\_\_\_

Mail this form to: Office of Technical Assistance

~~DIRECTOR~~  
~~TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION~~  
FLORIDA DEPARTMENT OF REVENUE  
PO BOX 7443  
TALLAHASSEE FL 32314-7443

or

Email this form to: ~~dortadr@floridarevenue.com~~

Email **dorota@floridarevenue.com**

For Florida Department of Revenue use ONLY — Do not write in this space.

The above project is: (check one)

- ☐ Approved as a new business
- ☐ Approved as an expanding business
- ☐ Approved as a spaceport activity
- ☐ Approved as a mining activity
- ☐ Not approved for the exemption

Permit \_\_\_\_\_  
From \_\_\_\_\_ To \_\_\_\_\_

☐ Permit Number \_\_\_\_\_

☐ Refund ☐ No Permit Issued

Business Name: \_\_\_\_\_

(Signature of Authorized Agent)

Date

Sales Tax Certificate Number: \_\_\_\_\_



Application for Data Center Property  
Temporary  
Tax Exemption Certificate

XX/XX

DR-1214DCP

N. 04/18

TC 05/24

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

Effective 04/18

Page 1 of 2

SECTION I

This application is to be completed by the data center for which exemption from Florida sales and/or use tax is claimed pursuant to Section 212.08(5)(r), Florida Statutes.

A Qualifying Data Center Designation for Tax Exemption is Being Claimed by:

1. (a) Business Name: \_\_\_\_\_
- (b) Mailing Address: \_\_\_\_\_  
City, State, ZIP: \_\_\_\_\_
- (c) Website address: \_\_\_\_\_
- (d) Florida Sales Tax Number or Business Partner Number, if applicable: \_\_\_\_\_
- (e) FEIN: \_\_\_\_\_
- (f) Telephone Number: ( \_\_\_\_\_ ) \_\_\_\_\_ Fax Number: \_\_\_\_\_
- (g) Name, address, position, telephone number, and e-mail address of person or persons to be contacted regarding this project.  
(Form DR-835, *Power of Attorney*, must be submitted if not an officer or employee of the business.)  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

insert box #A @ end  
of document here  
shown on page 3

add asterisk after  
email address\*

2. (a) Project Location (Address where data center facility and purchases eligible for tax exemption will be located):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- (b) Was the data center property listed in 2.(a) operating as a data center within six months of the date of acquisition?

☐ Yes ☐ No

Please note: The acquisition cost of the facility cannot be included in the "cumulative capital investment" amount, as defined in section 212.08(5)(r)1.b., F.S., if the purchased facility was operating as a data center within six months of the date of acquisition.

- (c) Project Description (Explain in full detail the purpose and scope of work to be accomplished at the project location.):  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Attach additional sheet, if necessary)

- (d) Approximate Beginning and Completion Date of Construction (if construction is necessary):

Beginning Date: \_\_\_\_\_ Completion Date: \_\_\_\_\_

- (e) What is the total anticipated cost of construction activities occurring after July 1, 2017? \_\_\_\_\_

- (f) List the major categories of property that have been or will be purchased or leased to outfit, operate, support, power, cool, dehumidify, secure, or protect the data center.  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

(Attach additional sheet, if necessary)

- (g) What is the total cost of the items listed in 2.(f) that have been purchased since July 1, 2017? \_\_\_\_\_

- (h) What is the estimated cost of the anticipated purchase of items listed in 2.(f)? \_\_\_\_\_

- (i) What is the estimated combined total of ALL project expenses to construct, install, equip, or expand the data center?  
\_\_\_\_\_

- (j) What is the anticipated completion date of ALL purchasing activities? \_\_\_\_\_



## SECTION II

- (a) What is the actual or anticipated minimum critical IT load for electric power dedicated to the data center?  
\_\_\_\_\_ megawatts
- (b) What is the actual or anticipated minimum critical IT load for electric power that will be dedicated to each owner?  
\_\_\_\_\_ megawatts
- (c) What is the actual or anticipated minimum critical IT load for electric power that will be dedicated to each tenant?  
\_\_\_\_\_ megawatts

## ADDITIONAL REMARKS

**Important:** A qualifying data center must file this form whether it seeks to make purchases tax-exempt or seeks a refund of previously paid taxes on eligible purchases. To avoid any delays in obtaining the permit or a refund, the application must be fully completed and returned to the Department of Revenue. A business that seeks a refund of previously paid tax must also file an Application for Refund - Sales and Use Tax (Form DR-26S) within the applicable statutory limits. See s. 215.26(2), F.S.  
**For additional information, call (850) 617-8346.**

**By submitting this application, the applicant acknowledges that it seeks to meet the exemption requirements provided in section 212.08(5)(r), F.S.**

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

**Mail this form to:**

TECHNICAL ASSISTANCE AND DISPUTE RESOLUTION  
FLORIDA DEPARTMENT OF REVENUE  
PO BOX 7443  
TALLAHASSEE FL 32314-7443

Office of Technical Assistance

Signature \_\_\_\_\_

Print Name \_\_\_\_\_

Title \_\_\_\_\_

*underneath address add:*

**Or, email [dorota@floridarevenue.com](mailto:dorota@floridarevenue.com)**

### 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-26S	Application for Refund - Sales and Use Tax	Rule 12-26.008, F.A.C.
Form DR-835	Power of Attorney and Declaration of Representative.	Rule 12-6.0015, F.A.C.

**For Florida Department of Revenue use ONLY — Do not write in this space.**

The above project is: (check one)

☐ Approved

☐ Denied

Permit \_\_\_\_\_  
From \_\_\_\_\_ To \_\_\_\_\_

Permit Number \_\_\_\_\_

Business Name: \_\_\_\_\_

(Signature of Authorized Agent)

Date

FEIN or Sales Tax Number: \_\_\_\_\_

**Insert for Page 1 #A**

\* 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.)



Florida Tax Credit Scholarship Program  
Motor Vehicle Sales Tax Credit

Scholarship Program  
Contribution Election

07/24  
XX/XX

DR-HS1  
R. 10/19  
Rule 12A-1.097, F.A.C.  
Effective 10/19  
Page 1 of 1

The Florida Tax Credit Scholarship Program (Program) provides a student the opportunity to apply for a scholarship to attend an eligible private school or personalize his or her education.

~~The Hope Scholarship Program (Program) provides a public-school student who was subjected to an incident of violence or bullying at school the opportunity to apply for a scholarship to attend an eligible private school rather than remain in an unsafe school environment.~~

When you purchase or register a motor vehicle qualifying for the Program in Florida, you may designate \$105 per vehicle to an eligible nonprofit scholarship-funding organization participating in the Program. If the state sales tax due is less than \$105, you may designate the amount of state sales tax due. Your motor vehicle dealer, county tax collector, or private tag agent will remit your contribution to the organization and remit the remaining state sales tax and surtax to the Florida Department of Revenue.

Eligible contributions are used to fund scholarships for the ~~Hope Scholarship Program~~. Contributions may also be used to fund scholarships for the ~~Florida Tax Credit Scholarship Program~~, which provides a low-income student the opportunity to apply for a scholarship to attend an eligible private school.

period after  
Program.

To make your contribution to the Program, complete the following. Sign and date.

Eligible Nonprofit Scholarship-Funding Organization: <b>Step Up for Students, Inc.</b>		Contribution Amount (Lesser of \$105, state sales tax due):	
Vehicle Owner's Name:			
Mailing Address:			
City:		State:	ZIP:
Vehicle Co-Owner's Name:			
Mailing Address:			
City:		State:	ZIP:
Vehicle Year:	Vehicle Manufacturer:	Vehicle Identification Number:	
Signature of Owner:			Date:
Signature of Co-Owner*:			Date:

\* For vehicles purchased by more than one person, the signature of the owner and the co-owner is required when the owners' names are joined by "and" on the vehicle title or registration. When the owners' names are joined by "or" on the vehicle title or registration, the signature of one owner is required.

**Motor vehicle dealers, county tax collectors, and private tag agencies:** Retain this form in your records when a contribution to the ~~Hope Scholarship~~ Program is indicated on the form.

For use by motor vehicle dealer, county tax collector, or private tag agency.



**Florida Tax Credit Scholarship Program (Program)**

~~the Hope Scholarship Program~~ must report contributions received to each eligible nonprofit scholarship-funding organization participating in the ~~Hope Scholarship Program~~ and to the Florida Department of Revenue ~~(Department)~~.

**Due Dates:**

Reports by **motor vehicle dealers and private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are 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, the report will be timely if received on the first business day following the 20th.

Reports by **county tax collectors** are due at the same time sales and use tax reports and payments are due to the Department, as prescribed in section 219.07, Florida Statutes.

When no contributions have been collected during a reporting period, motor vehicle dealers, private tag agencies, and county tax collectors are not required to file a report for the reporting period.

**Mail Copy A with your contribution payment to:**

Step Up For Students, Inc.  
PO Box 645707  
Cincinnati, OH 45264-5707

**Mail Copy B of the report only (no payments) to:**

Florida Department of Revenue  
Revenue Processing  
PO Box 5138  
Tallahassee, FL 32314-5138

**Keep Copy C for your records.**

**Florida Tax Credit Scholarship Program (Program)**

~~county tax collectors receiving contributions under the Hope Scholarship Program~~ must report contributions received to each eligible nonprofit scholarship-funding organization participating in the ~~Hope Scholarship Program~~ and to the Florida Department of Revenue ~~(Department)~~.

**Due Dates:**

Reports by **motor vehicle dealers and private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are 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, the report will be timely if received on the first business day following the 20th.

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Tallahassee, FL 32314-5138

**Keep Copy C for your records.**

**Florida Tax Credit Scholarship Program (Program)**

~~the Hope Scholarship Program~~ must report contributions received to each eligible nonprofit scholarship-funding organization participating in the ~~Hope Scholarship Program~~ and to the Florida Department of Revenue ~~(Department)~~.

**Due Dates:**

Reports by **motor vehicle dealers and private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are 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, the report will be timely if received on the first business day following the 20th.

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PO Box 645707  
Cincinnati, OH 45264-5707

**Mail Copy B of the report only (no payments) to:**

Florida Department of Revenue  
Revenue Processing  
PO Box 5138  
Tallahassee, FL 32314-5138

**Keep Copy C for your records.**



**Florida Tax Credit Scholarship Program**  
**Motor Vehicle Sales Tax Credit**

## ~~Hope Scholarship Program~~

R. 08/24  
XX/XX

DR-HS3

R. 10/19

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

Effective ~~10/19~~

Page 1 of 2

Report contributions received electronically.

It's fast and secure.

Review the instructions for more information.

**Name of Organization:**\_\_\_\_\_

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

Month

Year

**Contact Person Name:**\_\_\_\_\_

Telephone Number: \_\_\_\_\_

**Email Address:** \_\_\_\_\_

[illegible]

## Instructions

### Contribution Report

Each **Florida Tax Credit Scholarship Program (Program)** organization participating in the ~~Hope Scholarship Program (Program)~~ is required to report to the Florida Department of Revenue (Department) the contributions received under the Program each reporting period. The report is due to the Department on or before the 20th day of the month following the month of collection. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report must be received on the first business day following the 20th.

### Electronically Filing Your Report

The easiest way for an organization to submit reports to the Department is electronically using secure file transfer protocol (SFTP). The Department will assist you in establishing a user account (user name and password) to transfer reports to the Department's SFTP server:

**Host:** DORXFER.STATE.FL.USPc122

**Protocol:** SFTP – SSH File Transfer Protocol

To establish a user account, send an email to RevenueAccounting@floridarevenue.com containing the following:

- Request to establish SFTP server account with the Department for purposes of the ~~Hope Scholarship Program~~;
- Name of your eligible nonprofit scholarship-funding organization; and
- Contact person's name, phone number, and email address.

The Department will provide you a user name and password, a folder where your files will be uploaded or retrieved, and instructions for naming your reports.

For technical assistance with the SFTP server, email OpconAdmins@floridarevenue.com.

### Mailing Your Report

If you are unable to file your report electronically, mail your report to:

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

### Contact Information

For additional information regarding the ~~Hope Scholarship Program~~, contact Revenue Accounting

Phone: 850-617-8586

Fax: 850-410-2526

Email: RevenueAccounting@floridarevenue.com

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE  
DISCRETIONARY SALES SURTAX  
AMENDING RULES 12A-15.0035 AND 12A-15.004

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-15.0035, F.A.C. (Aircraft, Boats, Motor Vehicles, and Mobile Homes), provide that for the sale of a boat and the corresponding trailer identified as a motor vehicle discretionary sales surtax is due at the surtax rate imposed by the county where the residence address of the purchaser is located. The proposed amendments to Rule 12A-15.004, F.A.C. (Specific Limitations), provide the sale of a boat and the corresponding trailer identified as a motor vehicle is taxed as a single item when sold to the same purchaser, at the same time, and included in the same invoice.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-15.0035, F.A.C. (Aircraft, Boats, Motor Vehicles, and Mobile Homes), and to Rule 12A-15.004, F.A.C. (Specific Limitations), are necessary to incorporate the provisions of subparagraph 212.054(3)(a)3., F.S., and sub-subparagraph 212.054(2)(b)1.b., F.S., added by section 29, Chapter 2024-158, L.O.F., regarding the application of discretionary sales surtax to the sale of a boat and corresponding boat trailer identified as a motor vehicle.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, p. 2763), to advise the public of the draft changes to Rules 12A-15.0035 and 12A-15.004,



F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. No request was received, and no workshop was held. No comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

##### DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rules for Rules 12A-15.0035 and 12A-15.004, 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 December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the meeting.

[illegible]

[REDACTED]

[REDACTED]

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

[REDACTED]

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

[REDACTED]

[REDACTED]

[REDACTED]

## DEPARTMENT OF REVENUE

## Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-15.0035	Aircraft, Boats, Motor Vehicles, and Mobile Homes

12A-15.004 Specific Limitations

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-15.0035, F.A.C. (Aircraft, Boats, Motor Vehicles, and Mobile Homes), and to Rule 12A-15.004, F.A.C. (Specific Limitations), is to incorporate the provisions of subparagraph 212.054(3)(a)3., F.S., and sub-subparagraph 212.054(2)(b)1.b., F.S., added by section 29, Chapter 2024-158, L.O.F., regarding the application of discretionary sales surtax to the sale of a boat and corresponding boat trailer identified as a motor vehicle.

**SUMMARY:** The proposed amendments to Rule 12A-15.0035, F.A.C. (Aircraft, Boats, Motor Vehicles, and Mobile Homes), provide that for the sale of a boat and the corresponding trailer identified as a motor vehicle discretionary sales surtax is due at the surtax rate imposed by the county where the residence address of the purchaser is located. The proposed amendments to Rule 12A-15.004, F.A.C. (Specific Limitations), provide the sale of a boat and the corresponding trailer identified as a motor vehicle is taxed as a single item when sold to the same purchaser, at the same time, and included in the same invoice.

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: 212.02(15), (19), 212.05(1), 212.054, 212.055, 212.06(1), (4), (6), (7), (8), (10), 212.07(8), 212.18(3) 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: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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, Office of Technical Assistance, 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-15.0035 Aircraft, Boats, Motor Vehicles, and Mobile Homes.**

(1) through (3) No change.

(4) AIRCRAFT AND BOATS.

(a) 1. A registered aircraft or boat dealer who makes a sale of an aircraft or boat is required to collect surtax when the aircraft or boat is delivered to a location within a surtax county. The dealer is required to collect surtax at the rate imposed by the county where the delivery occurs. When the aircraft or boat is delivered within a county not imposing a surtax, the selling dealer is not required to collect surtax.

2. The sale of a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., to the same purchaser, at the same time, and included in the same invoice, is deemed to occur in the county where the

purchaser resides, as identified on the registration or title documents for the boat and the boat trailer. The dealer is required to collect surtax at the rate imposed by the county where the residence address of the purchaser is located.

(b) through (c) No change.

(5) No change.

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1), 212.054, 212.055, 212.06(1), (4), (6), (7), (8), (10), 212.07(8), 212.18(3) FS. History—New 4-17-03, Amended.*

#### **12A-15.004 Specific Limitations.**

(1) through (2) No change.

(3) When multiple items of tangible personal property are sold by a dealer to the same purchaser at the same time, the \$5,000 limitation applies when the sale or purchase is a single sale that meets the requirements of paragraph (a) and is a sale of items normally sold in bulk or items that comprise a working unit, or a part of a working unit, that meets the requirements of paragraph (b).

(a) No change.

(b) **ITEMS NORMALLY SOLD IN BULK OR ITEMS THAT COMPRISE A WORKING UNIT.** A single sale must be a sale of items of tangible personal property that meets at least one of the following conditions:

1. through 2. No change.

3. The items are normally sold in single sale by the seller to the purchaser for use in the normal business practice of the purchaser as an integrated unit; ~~or~~

4. The items are component parts that have no utility unless assembled with each other to form a working unit or part of a working unit; ~~or~~

5. The items are a boat and the corresponding boat trailer identified as a motor vehicle, as defined in Section 320.01(1), F.S., sold to the same purchaser, at the same time, and included in the same invoice.

(c) through (d) No change.

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(15), (19), 212.05(1), 212.054, 212.055 FS. History—New 12-11-89, Amended 5-12-92, 3-17-93, 11-16-93, 10-2-01, 4-17-03, \_\_\_\_.*

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: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

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

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt, by reference, a new Florida Communications Services Tax Return (Form DR-70016) with tax rates for local jurisdictions for reporting periods beginning on or after January 1, 2025, provide the current return applies to reporting periods during calendar year 2024, and removes the obsolete return for reporting periods prior to January 2024. The proposed amendments also separately adopt the instructions to the return in new Form DR-700016N [Instructions for Completing the Florida Communications Services Tax (Form DR-700016)].

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C., are necessary to adopt, by reference, an updated Florida Communications Services Tax Return (Form DR-700016) containing local tax rates for reporting periods beginning on or after January 1, 2025, to remove returns for reporting periods prior to January 2024, and to adopt the return instructions as a separate form.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, p. 2764), to advise the public of the draft changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One written

request was received, and a workshop was held on August 15, 2024. No comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

##### DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12A-19.100, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the meeting.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-19.100  
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms used to report the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning on or after January 1, 2025, to remove returns for reporting periods prior to January 2024, and to adopt the return instructions as a separate return. When in effect, the rule will provide the final reporting period for the current tax return, January 2024–December 2024, adopt a new Florida Communications Services Tax Return (Form DR-700016) with local communications services tax rates for reporting periods beginning on or after January 1, 2025, and adopt new Form DR-700016, Instructions to Florida Communications Services Tax Return (Form DR-7000016).

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, a new Florida Communications Services Tax Return (Form DR-70016) with tax rates for local jurisdictions for reporting periods beginning on or after January 1, 2025, provide the current return applies to reporting periods during calendar year 2024, and removes the obsolete return for reporting periods prior to 2024. The proposed amendments also separately adopt the instructions to the return in new Form DR-700016N [Instructions for Completing the Florida Communications Services Tax (Form DR-700016)].

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

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

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

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

DATE AND TIME: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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, Office of Technical Assistance, 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-19.100 Public Use Forms.

(1) No change.

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/25 4/24	January 2025 2024	January 1, 2025 2024
01/24 01/23	January 2024 2023 – December 2024 2023	January 1, 2024 2023 – December 31, 2024 2023

Form Number	Title	Effective Date
(3) No change.		
(4) (a) DR-700016	Florida Communications Services Tax Return (R. <u>01/25</u> <del>01/24</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16350">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16350</a> )	<u>XX/X</u> <u>X</u> 2/24
(b) ) DR-700016	Florida Communications Services Tax Return (R. <u>01/24</u> <del>01/23</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-16350 14990">http://www.flrules.org/Gateway/reference.asp?No=Ref-16350 14990</a> )	2/24 01/23
(5) ) DR-700016N	Instructions for Completing the Florida Communications Services Tax (Form <u>DR-700016</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX</a> )	<u>XX/X</u> <u>X</u>
(5) through (13) renumbered (6) through (14) No change.		

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

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: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

DRAFT

Contact email address
-----------------------

## DR-700016

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





# DRAFT

R. 01/25  
Effective XX/XX

DR-700016

~~R. 01/24~~

~~Rule 12A-19.100, F.A.C.~~

~~Effective 02/24~~

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## Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue

PO Box 6520

Tallahassee FL 32314-6520

or

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

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

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

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

### Instructions for Form DR-700016

*Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016N)* are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Communications Services Tax section.



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

R. 01/25

DR-700016

R. 01/24

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>ALACHUA</b>				
Unincorporated area			0.0770	
Alachua			0.0602	
Archer			0.0602	
Gainesville			0.0637	
Hawthorne			0.0602	
High Springs			0.0602	
La Crosse			0.0422	
Micanopy			0.0590	
Newberry			0.0602	
Waldo			0.0602	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
<b>PAGE TOTAL</b>				



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

R. 01/25

DR-700016

R. 01/24

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>BROWARD</b>				
Unincorporated area			0.0572	
Coconut Creek			0.0572	
Cooper City			0.0572	
Coral Springs			0.0572	
Dania Beach			0.0582	
Davie			0.0570	
Deerfield Beach			0.0572	
Fort Lauderdale			0.0572	
Hallandale Beach			0.0572	
Hillsboro Beach			0.0170	
Hollywood			0.0572	
Lauderdale Lakes			0.0582	
Lauderdale-by-the-Sea			0.0572	
Lauderhill			0.0572	
Lazy Lake			0.0110	
Lighthouse Point			0.0672	
Margate			0.0582	
Miramar			0.0572	
North Lauderdale			0.0572	
Oakland Park			0.0592	
Parkland			0.0572	
Pembroke Park			0.0572	
Pembroke Pines			0.0592	
Plantation			0.0572	
Pompano Beach			0.0572	
Sea Ranch Lakes			0.0572	
Southwest Ranches		0.0572		
Sunrise		0.0572		
Tamarac		0.0572		
West Park		0.0572		
Weston		0.0572		
Wilton Manors		0.0612		
<b>CALHOUN</b>				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
<b>CHARLOTTE</b>				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
<b>CITRUS</b>				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
<b>PAGE TOTAL</b>				



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

R. 01/25

DR-700016

R. 01/24

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>CLAY</b>				
Unincorporated area			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
<b>COLLIER</b>				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0210	
Naples			0.0522	
<b>COLUMBIA</b>				
Unincorporated area			0.0612	
Fort White			0.0150	
Lake City			0.0612	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0180	
Apalachicola			0.0450	
Carrabelle			0.0672	
<b>PAGE TOTAL</b>				



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

R. 01/25

DR-700016

R. 01/24

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>GADSDEN</b>				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
<b>GILCHRIST</b>				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
<b>GLADES</b>				
Unincorporated area			0.0244	
Moore Haven			0.0180	
<b>GULF</b>				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
<b>HAMILTON</b>				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
<b>HARDEE</b>				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
<b>HENDRY</b>				
Unincorporated area			0.0274	
Clewiston			0.0612	
La Belle			0.0512	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
<b>HIGHLANDS</b>				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
<b>PAGE TOTAL</b>				



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

R. 01/25

DR-700016

R. 01/24

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>HILLSBOROUGH</b>				
Unincorporated area			0.0480	
Plant City			0.0652	
Tampa			0.0602	
Temple Terrace			0.0620	
<b>HOLMES</b>				
Unincorporated area			0.0264	
Bonifay			0.0662	
Esto			0.0160	
Noma			0.0090	
Ponce De Leon			0.0350	
Westville			0.0170	
<b>INDIAN RIVER</b>				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
<b>JACKSON</b>				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
<b>JEFFERSON</b>				
Unincorporated area			0.0164	
Monticello			0.0500	
<b>LAFAYETTE</b>				
Unincorporated area			0.0234	
Mayo			0.0250	
<b>LAKE</b>				
Unincorporated area			0.0254	
Astatula			0.0582	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
<b>PAGE TOTAL</b>				



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

R. 01/25

DR-700016

R. 01/24

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>LAKE - continued</b>				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
<b>LEE</b>				
Unincorporated area			0.0391	
Bonita Springs			0.0391	
Cape Coral			0.0552	
Estero			0.0391	
Fort Myers			0.0552	
Fort Myers Beach			0.0552	
Sanibel			0.0552	
<b>LEON</b>				
Unincorporated area			0.0602	
Tallahassee			0.0690	
<b>LEVY</b>				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
<b>LIBERTY</b>				
Unincorporated area			0.0140	
Bristol			0.0602	
<b>MADISON</b>				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
<b>MANATEE</b>				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
<b>PAGE TOTAL</b>				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule 1 and all other supporting schedules to the tax return.

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MARION</b>				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
<b>MARTIN</b>				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
<b>MIAMI-DADE</b>				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay		0.0572		
Pinecrest		0.0602		
South Miami		0.0572		
Sunny Isles Beach		0.0572		
Surfside		0.0572		
<b>PAGE TOTAL</b>				





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

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

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



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

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

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



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

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

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



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

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

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



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
Unincorporated area			0.0030	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
<b>WAKULLA</b>				
Unincorporated area			0.0612	
Sopchoppy			0.0210	
St. Marks			0.0600	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (carry forward to next page)				



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

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Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

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

move Schedule II and III from  
current page 16 to this page



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

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## Schedule II - Direct-to-Home Satellite Services

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

## Schedule III - Direct-to-Home Satellite Services Adjustments

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



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

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number							
State Tax Calculation					Local Tax Calculation				Penalty and Interest			
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
TOTAL:												

Gross Receipts Calculation					Penalty and Interest Calculation		
L. Change in Reported Taxable Sales (See instructions)	M. Rate	+/-	N. Collection Allowance Adjustment (See instructions)	O. Adjustment Amount (Report credits in parentheses)	P. Penalty	Q. Interest	

Penalty and Interest Calculation			
R. Net Tax Adjustments (Add Cols. E, I and O)	+	T. Interest (Add Cols. K and Q)	U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)





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Schedule V - Multistate Credits

Business name				Business partner number		
Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite	
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COLUMN TOTALS:						
H. TOTAL CREDITS: (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

References

The following document was mentioned in this form and is incorporated by reference in the rule indicated below. Forms are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).  
DR-700016N Instructions for Completing the Florida Communications Rule 12A-19.100, F.A.C.  
Services Tax Return (Form DR-700016)

Instructions for Completing the Florida  
Communications Services Tax Return (Form DR-700016)

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Rule 12A-19.100, F.A.C.

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**DRAFT****General Information and Instructions****Who must file a return?**

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

**What is the communications services tax?**

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

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

**Services subject to tax**

Examples of services subject to the tax include:

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

**Services not subject to tax**

Examples of services not subject to the tax include:

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

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

**Exemptions**

Transactions exempt from the tax include:

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

**Partial exemption for residential service**

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

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

**Tax Rates**

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

**When are returns due?**

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

**Electronic Payment of Tax**

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

**When is payment due?**

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

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

**Where to send payments and returns**

Make check payable to and send with return to:

Florida Department of Revenue  
PO Box 6520  
Tallahassee FL 32314-6520

You may electronically file and pay using the Department's website at [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay).

**Penalty for late payments**

A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the total amount due. See chart on next page.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

### Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**If you change your business name, mailing address, or close or sell your business, immediately notify the Department.** The quickest way to notify us is online at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

### How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

## Completing the Return

**Business partner number** - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

**Proper collection of tax** - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

**Supporting schedules** - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

**Signature** - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

## Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

**Note:** Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

**Line 1 - Tax due on sales subject to 4.92% state and 0.15% gross receipts portions of communications services tax.** Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

**Line 2 - Tax due on sales subject to 2.37% gross receipts portion of communications services tax.** Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

**Line 3 - Tax due for sales subject to local portion of communications services tax.** Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

**Line 4 - Tax due for direct-to-home satellite services.** Enter total from Schedule II, Column C (Page 16).

**Line 5 - Total communications services tax.** Add Lines 1 through 4 and enter the result.

**Line 6 - Collection allowance.** If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

### Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the Department of Revenue (DOR) database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a 0.75% (0.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a 0.75% (0.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a 0.25% (0.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

**Line 7 - Net communications services tax due.** Subtract Line 6 from Line 5 and enter the result.

**Line 8 - Penalty.** A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

**Line 9 - Interest.** Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

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**Line 10 - Adjustments.** Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (amount).

**Line 11 - Multistate credits.** Enter the Total Credits from Schedule V, Column H (Page 18).

**Line 12 - Amount due with return.** Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result.

**Signature.** The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

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

### Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

### Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

### Schedule I, Columns A through E (Pages 3-14)

**Column A - Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

**Column B - Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit. **Note:** Communications services sold to a residential household are exempt from the 4.92% state portion and the 0.15% gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging

establishment and defined in Chapter 509, F.S. Residential service is subject to the 2.37% gross receipts tax and local tax.

**Column C - Taxable sales subject to 2.37% gross receipts and local taxes.** Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

**Column D - Local tax rates.** A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at [floridarevenue.com/taxes/cst](http://floridarevenue.com/taxes/cst).

**Column E - Local tax due.** Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

### Summary of Schedule I, Columns F-H (Page 15)

#### Column F - 4.92% state tax and 0.15% gross receipts tax.

**Line 1 - Taxable sales.** Enter the grand total from Schedule I, Column B.

**Line 2 - State tax rate (0.0492) and gross receipts tax rate (0.0015).** The state tax rate of 0.0507 is preprinted. This rate is comprised of both the 4.92% state portion and the 0.15% gross receipts portion.

**Line 3 - State tax due.** Enter the total 4.92% state tax plus the 0.15% gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

#### Column G - 2.37% gross receipts tax.

**Line 4 - Taxable sales.** Enter the grand total from Schedule I, Column C.

**Line 5 - Gross receipts tax rate.** The gross receipts tax rate of 0.0237 is preprinted.

**Line 6 - Gross receipts tax due.** Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

#### Column H - Local tax.

**Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

## Schedule II Direct-to-Home Satellite Services

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

### Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after



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the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.

**Column B - Tax rate.** The direct-to-home satellite services tax rate of 0.1144 is preprinted.

**Column C - Net tax due.** Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.

### Schedule III Direct-to-Home Satellite Services Adjustments

#### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

#### Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Change in reported taxable sales.** Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

**Column B - Rate.** Enter the appropriate rate for the applied period that you are adjusting.

**Column C - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply 0.0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

**Column D - Adjustment amount.** Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

#### Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

**Column E - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column F - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column G - Total adjustments.** Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

### Schedule IV Adjustments

#### Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax situsing errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

#### Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

**Note on bad debts:** Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

**Column A - Local jurisdiction.** Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

#### State Tax Calculation

**Column B - Change in reported taxable sales.** Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column C - Rate.** Enter the appropriate rate for the applied period you are adjusting. For periods July 2015 and later, the state rate is 5.07%, which is a combination of the 4.92% state portion and the 0.15% gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

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If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column B.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column B.

**Column E - Adjustment amount.** Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

### Local Tax Calculation

**Column F - Change in reported taxable sales.** Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

**If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S.,** adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

**Example 1:** \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by 0.0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by 0.0210 = \$53,004.29).

**Example 2:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by 0.0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by 0.0110 = \$101,190.00).

**If you are using a database that does not meet the requirements of s. 202.22, F.S.,** you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

**Example 3:** \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

**Example 4:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by 0.0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by 0.0110 = \$101,190.00).

**Column G - Rate.** Enter the appropriate local rate for the applied period you are adjusting.

**Column H - Collection allowance adjustment.** Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column F.

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- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column I - Adjustment amount.** Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (*amount*).

### Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax siting errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

**Column J - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column K - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

### Gross Receipts Calculation

**Column L - Change in reported taxable sales.** Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

**Column M - Rate.** Enter the 2.37% gross receipts rate.

**Column N - Collection allowance adjustment.** Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column O - Adjustment amount.** Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

**Column P - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column Q - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column R - Net tax adjustments.** Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

**Column S - Penalty.** Add the totals of Columns J and P and enter the result.

**Column T - Interest.** Add the totals of Columns K and Q and enter the result.

**Column U - Total adjustments.** Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

## Schedule V Multistate Credits

### Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

**Note:** Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

**Column A - Local jurisdiction.** Enter the county(ies) or municipality(ies) for which multistate credits apply.

**Columns B and C - Applied period.** Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

### Local Tax Credits

**Column D - Multistate credits.** Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

### State Tax Credits

**Column E - Multistate credits.** Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

### Gross Receipts Credits

**Column F - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

### Direct-to-Home Satellite

**Column G - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

**Column H - Total credits.** Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.

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

### Reference

The following document is 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 12B-7, FLORIDA ADMINISTRATIVE CODE  
SEVERANCE TAXES, FEES, AND SURCHARGES  
AMENDING RULE 12B-7.008

SUMMARY OF PROPOSED RULE

The proposed amendments to Form DR-144 ( Gas and Sulfur Production Quarterly Tax Return), Form DR-145 (Oil Production Monthly Tax Return), and Form DR-145X ( Oil Production Monthly Amended Tax Return), incorporated by reference in Rule 12B-7.008, F.A.C. (Public Use Forms), provide the ability to claim the child care tax credit when authorized to receive the credit.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-7.008, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes to three forms to incorporate section 211.0254, F.S., created by section 26, 2024-158, L.O.F., Child care tax credits. This law allows a tax credit against tax due on the production of oil and gas for taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, pp. 2764-2765), to advise the public of the draft changes to Rule 12B-7.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One written request was received, and a workshop was held on August 15, 2024. No comments were received by the Department.



## SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12B-7.008, 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 December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the meeting.

**DEPARTMENT OF REVENUE****Miscellaneous Tax**

RULE NO.: RULE TITLE:

12B-7.008 Public Use Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12B-7.008, F.A.C. (Public Use Forms), is to adopt, by reference, changes to three forms to incorporate section 211.0254, F.S., created by section 26, Chapter 2024-158, L.O.F., Child care tax credits. This law allows a tax credit against tax due on the production of oil and gas for taxpayers who operate a child care facility or make contributions to child care facilities on behalf of employees.

**SUMMARY:** The proposed amendments to Form DR-144 (Gas and Sulfur Production Quarterly Tax Return), Form DR-145 (Oil Production Monthly Tax Return), and Form DR-145X (Oil Production Monthly Amended Tax Return), incorporated by reference in Rule 12B-7.008, F.A.C., provide the ability to claim the child care tax credit when authorized to receive the credit.

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

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

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

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

**RULEMAKING AUTHORITY:** 211.075(2), (3), 213.06(1), 402.261(7)(a), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS.

**LAW IMPLEMENTED:** 211.02, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.261, 402.62(5), 1002.395(5), 1003.485(3) 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:** January 14, 2025; 9:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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, Office of Technical Assistance, 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-7.008 Public Use Forms.**

(1) No change.

	Form Number	Title	Effective Date
(2)	DR-144	Gas and Sulfur Production Quarterly Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14831">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14831</a> )	<u>XX/XX</u> 01/23
(3) No change.			
(4)	DR-145	Oil Production Monthly Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX</a> )	<u>XX/XX</u> 01/23

		14833)	
(5)	DR-145X	Oil Production Monthly Amended Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14834">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14834</a> )	<u>XX/XX</u> 01/23

Rulemaking Authority 211.075(2), (3), 213.06(1), ~~402.261(7)(a)~~, 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.261, 402.62(5), 1002.395(5), 1003.485(3) FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, 5-23-22, 1-1-23,\_\_\_\_\_.

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: December 17, 2024  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

[REDACTED]

[REDACTED]

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
MISCELLANEOUS TAX  
AMENDING RULE 12B-8.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Form DR-907N [Instructions for Filing Insurance Premium Installment Payment (Form DR-907)], Form DR-908 (Florida Department of Revenue Insurance Premium Taxes and Fees Return for Calendar Year 2024), Form DR-908N (Instructions for Preparing Form DR-908, Florida Insurance Premium Taxes and Fees Return), and DR-350900 (2024 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908), incorporated, by reference, in Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), provide updated jurisdictions for reporting premiums, taxes, surcharge, and fees for 2024, and provide for claiming the property insurance discount to policyholders and the child care tax credits.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-8.003, F.A.C. Tax Statement; Overpayments), are necessary to incorporate, by reference, updates to the insurance premium tax returns and instructions to provide for reporting the credit for the property insurance discount to policyholders as provided in section 56, Chapter 2024-158, L.O.F., and the child care tax credits as provided in sections 44, 53, 54, and 55, Chapter 2024-158, L.O.F., and to provide updates to jurisdictions for reporting premiums, taxes, surcharges, and fees for calendar year 2024.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, p. 2765), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. No request was received, and no workshop was held. No comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notice of Proposed Rule for Rule 12B-8.003, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the meeting.

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

[REDACTED]

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

## DEPARTMENT OF REVENUE

### Miscellaneous Tax

RULE NO.:      RULE TITLE:

12B-8.003 Tax Statement; Overpayments

**PURPOSE AND EFFECT:** The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), is to incorporate, by reference, updates to the insurance premium tax returns and instructions to provide for reporting the credit for the property insurance discount to policyholders as provided in section 56, Chapter 2024-158, L.O.F., and the child care tax credit as provided in sections 44, 53, 54, and 55, Chapter 2024-158, L.O.F., and to provide updates to jurisdictions for

reporting premiums, taxes, surcharges, and fees for calendar year 2024.

**SUMMARY:** The proposed amendments to Form DR-907N [Instructions for Filing Insurance Premium Installment Payment (Form DR-907)], Form DR-908 (Florida Department of Revenue Insurance Premium Taxes and Fees Return for Calendar Year 2024), Form DR-908N(Instructions for Preparing Form DR-908, Florida Insurance Premium Taxes and Fees Return), and DR-350900 (2024 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908), incorporated, by reference, in Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), provide updated jurisdictions for reporting premiums, taxes, surcharge, and fees for 2024, and provide for claiming the property insurance discount to policyholders and the child care 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: 175.1015(5), 185.085(5), 213.06(1), 402.261(7)(a), 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), 402.261, 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, 624.5107, 624.5108, 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

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: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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, Office of Technical Assistance, 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-8.003 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) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16261)	XX/X X 01/24
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2024</u> <del>2023</del> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16262)	XX/X X 01/24
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16263)	XX/X X 01/24

(6) DR-350900	<u>2024</u> <del>2023</del> Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX 16265)	XX/X X 01/24
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Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 402.261(7)(a), 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), 402.261, 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, 624.5107, 624.5108, 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. 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, 1-1-24,\_\_\_\_\_.

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: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024



# 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

R. 01/25

DR-907N

R. 01/24

Rule 12B-8.003, F.A.C.

Effective 01/24

Page 1 of 1

Effective XX/XX

or the insurer earned a \$50,000 Child Care Tax Credit,

Child Care Tax 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/eservices](http://floridarevenue.com/taxes/eservices) for more information.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

When you **electronically pay**, or electronically file and pay at the same time, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the due date** to avoid penalty and interest. Keep the confirmation number in your records. See the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for payment deadlines.

**What are the installment payments based on?** Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.**

Because of the complexities of computing the standard 90% installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27% of the tax due in the preceding year for each installment payment. If each installment is 27% of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of credits earned during the tax year for the:

- Strong Families Tax Credits
- Live Local Program 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

The installment amounts that must be paid to meet the prior year exception are also decreased by any Child Care Tax Credits earned during the tax year.

remitted by each installment due date to meet the prior year exception is reduced by any Strong Families Tax Credits, Live Local Program Credits, Florida Tax Credit Scholarship Program Credits, or New Worlds Reading Initiative Credits earned for the taxable year. Assuming the insurer made a contribution of \$50,000 for the taxable year and received a certificate of contribution, it would not need to make any installment payment to meet the prior year exception for the first installment, but it would need to remit \$4,000 by June 15 to meet the prior year exception for the second installment, and would need to remit a total of \$31,000 by October 15 to meet the prior year exception for the third installment.

## Penalty for Underpayment/Late Filing of Insurance Premium Tax Installment Payments

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90% of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10% on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

## Interest for Underpayment/Late Filing of Insurance Premium Tax

Interest accrues when a taxpayer fails to pay any amount due on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes. For current and prior year interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

## Where to Mail Your Form and Payment

Mail your completed Form DR-907 and payment to:  
Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0150

## Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount), then select the type of change you are requesting.

## Contact Us

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

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

## Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

Form DR-908

Insurance Premium Taxes and Fees Return

Rule 12B-8.003, F.A.C.



DRAFT



Florida Department of Revenue  
Insurance Premium Taxes and Fees Return  
For Calendar Year ~~2023~~ 2024

Return is due March 1, ~~2024~~ 2025

R. 01/25 DR-908

R. ~~01/24~~

Rule 12B-8.003, F.A.C.

Effective ~~01/24~~

Page 1 of 12

Effective XX/XX

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: \_\_\_\_\_

Insert new section 3.5

Property Insurance Discount to Policyholders Credit

Computation of Insurance Premium Taxes and Fees

	US Dollars	Cents
1. Total Premium Tax Due (Schedule I) .....	<input type="text"/>	<input type="text"/>
2. Credits Against the Tax (Schedule III) .....	<input type="text"/>	<input type="text"/>
3. Net Premium Tax Due (If Line 1 minus Line 2 equals less than zero, enter zero) .....	<input type="text"/>	<input type="text"/>
4. State Fire Marshal Regulatory Assessment (Schedule X).....	<input type="text"/>	<input type="text"/>
5. Wet Marine and Transportation Tax (Schedule XI) .....	<input type="text"/>	<input type="text"/>
6. Firefighters' Pension Trust Fund (Schedule XII) .....	<input type="text"/>	<input type="text"/>
7. Municipal Police Officers' Retirement Trust Fund (Schedule XIII).....	<input type="text"/>	<input type="text"/>
8. Retaliatory Tax (Schedule XIV) .....	<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).....	<input type="text"/>	<input type="text"/>
10. Commercial/Residential Policy Surcharge (Schedule XVI) plus Payment Due from Refund (Schedule XVII).....	<input type="text"/>	<input type="text"/>
11. Total Tax Due (Sum of Line 3 through Line 10) .....	<input type="text"/>	<input type="text"/>

(Line 3 minus Line 3.5 plus sum of Line 4 through Line 10)

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 ~~2023~~ Insurance Premium Taxes and Fees

Do not detach coupon.

DR-908

R. ~~01/24~~

2024

To ensure proper credit to your account, enclose your check with tax return when mailing.

R. 01/25

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, ~~2024~~ 2025

2025

	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.



Page 2 of 12

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.

<b>Sign here</b>	Signature of officer _____ Date _____						Title _____																																									
<b>Paid preparers only</b>	Preparer's signature _____ Date _____						Preparer check if self-employed <input type="checkbox"/>		Preparer's PTIN _____		<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																					
Firm's name (or yours if self-employed) and address _____						FEIN _____				<table border="1"> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </table>																																						
						ZIP _____																																										

1. Have you signed your check?

2. Have you signed your return?

3. Have you attached the Florida

~~Business~~ Page of the Annual

State 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 <span>State</span>	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.	Live Local Program Credit (Schedule V, Line 14) (Enter here and include on Schedule XIV, Line 12, Column A)	
9.	8. Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)	
10.	9. 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)	
11.	10. Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
12.	11. Florida Tax Credit Scholarship Program Credit (Schedule V, Line 15) (Enter here and include on Schedule XIV, Line 12, Column A)	16.
13.	12. New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
14.	13. New Worlds Reading Initiative Credit (Schedule V, Line 16) (Enter here and include on Schedule XIV, Line 12, Column A)	17.
15.	14. Total Credits (Sum of Line 1 through Line 13. Enter here and on Page 1, Line 2) →	

**New # 8. for Schedule III:** Child Care Tax Credits (Schedule V, Line 15) (Enter here and include on Schedule XIV, Line 12, Column A)

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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). →	
2024 13.	Strong Families Tax Credit (credit for contributions to eligible charitable organizations) (Enter the lesser of your 2023 eligible contribution plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11 and 12] here and on Schedule III, Line 6.) Attach copies of the certificates of contribution from the eligible charitable organization(s).	
14.	Live Local Program Credit (Enter the lesser of your 2024 eligible contribution or the [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.	
New 15. 16. 17. 15.	Florida Tax Credit Scholarship Program Credit (Enter the lesser of your 2023 eligible contribution plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11, 12, 13, and 14] here and on Schedule III, Line 11.) Attach copies of the certificates of contribution from each nonprofit scholarship funding organization. 12. 2024 14, and 15	
16. 17. 15. 16.	New Worlds Reading Initiative Credit (Enter the lesser of your 2023 eligible contribution plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11, 12, 13, 14, and 15] here and on Schedule III, Line 13.) Attach copies of the certificates of contribution from the Administrator(s). 14. 2024 15, and 16	

\* 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.

15. Child Care Tax Credits (Enter the lesser of your approved tax credit under s. 402.261, F.S., or the result of [Schedule V, Line 9 less Lines 11, 12, 13, and 14] here and on Schedule III, Line 8.) Attach a copy of your credit approval letter.

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**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 10)*	
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
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
2022				.050		2022
1. Total FLAHIGA Credit (Enter 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-

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**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-

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## 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	Esterio Fire Prot. & Resc. Svc. Dist.	
033	Holley-Navarre Fire Control District	
043	Midway Fire District	
046	Navarre Beach 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	
397	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	

**Subtotal**





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.**





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Name

FEIN

Florida Code

SCHEDULE XIII - A

MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND

Code	Municipality	Total Taxable Premiums	Code	Municipality	Total Taxable Premiums
106	Altamonte Springs		432	Hallandale Beach	
118	Apopka		442	Hialeah	
119	Arcadia		443	Hialeah Gardens	
128	Atlantic Beach		458	Holly Hill	
130	Auburndale		459	Hollywood	
132	Aventura		461	Holmes Beach	
134	Avon Park		464	Homestead	
141	Bal Harbour Village		472	Howey-in-the-Hills	
148	Bartow		477	Indialantic	
151	Bay Harbor Island		479	Indian Harbour Beach	
167	Belleair		480	Indian River Shores	
169	Bellevue		481	Indian Shores	
183	Boca Raton		491	Jacksonville (Consol.)	
191	Boynton Beach		492	Jacksonville Beach	
192	Bradenton		501	Jupiter	
203	Brooksville		505	Key Biscayne	
222	Cape Coral		509	Key West	
229	Casselberry		515	Kissimmee	
251	Clearwater		524	Lady Lake	
253	Clermont		526	Lake Alfred	
257	Cocoa		530	Lake City	
258	Cocoa Beach		536	Lake Helen	
265	Cooper City		539	Lake Mary	
268	Coral Gables		544	Lake Wales	
270	Coral Springs		545	Lake Worth Beach	
278	Crescent City		546	Lakeland	
279	Crestview		551	Lauderhill	
287	Dade City		552	Lantana	
288	Dania Beach		553	Largo	
290	Davenport		560	Leesburg	
292	Davie		579	Longwood	
293	Daytona Beach		590	Lynn Haven	
296	Deerfield Beach		595	Madison	
298	Deland		596	Maitland	
301	Delray Beach		604	Marco Island	
317	Dunnellon		607	Marianna	
326	Eatonville		618	Medley	
331	Edgewater		620	Melbourne	
349	Eustis		621	Melbourne Beach	
359	Fernandina Beach		626	Miami	
361	Flagler Beach		627	Miami Beach	
371	Fort Lauderdale		628	Miami Shores Village	
374	Fort Myers		629	Miami Springs	
377	Fort Pierce		640	Milton	
379	Fort Walton Beach		645	Miramar	
384	Frostproof		649	Monticello	
387	Gainesville		655	Mount Dora	
400	Golden Beach		666	Naples	
415	Green Cove Springs		671	Neptune Beach	
416	Greenacres		675	New Port Richey	
425	Gulf Breeze		676	New Smyrna Beach	
427	Gulfport		686	North Miami	
431	Haines City				
			Subtotal		



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Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - B**

**MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	

Code	Municipality	Total Taxable Premiums
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 .....1.

Subtotal from Page 10 .....2.

Total Tax .....3.

[Line 1 plus Line 2 times 0.85% (0.0085).

Enter here and on Page 1, Line 7] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

SCHEDULE XIV RETALIATORY TAX COMPUTATION

		Column A State of Florida*	Column B State of Incorporation*
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]* →		

**NOTE:** Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.

\* If zero or less, enter -0-

SCHEDULE XV NOT USED

SCHEDULE XVI SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES

Type of Policy	Policies Subject to Surcharge (sum of 4 quarters)	Rate	Surcharge Due
A. Commercial		X \$ 4.00	A.
B. Residential		X \$ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

\* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

SCHEDULE XVII PAYMENT DUE FROM FLORIDA LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	
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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](https://floridarevenue.com/forms).

Form RT-6	Employer’s Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.



# Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2023

R. 01/25

DR-908N

R. 01/24

Rule 12B-8.003, F.A.C.

Effective 01/24

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2024

Effective 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 the Insurance Premium Taxes and Fees Return (Form DR-908).

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 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.

may request

State

move RT-6  
& RTS-71  
name to  
1st mention

Rule reference  
on page 15

The installment amounts that must be paid to meet the prior year exception are also decreased by any Child Care Tax Credits earned during the tax year.

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## Signature and Verification

All returns must be signed by the original preparer or 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/update](http://floridarevenue.com/taxes/update).

"Change address or account status."

the type of change(s) you are requesting

## 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.**

insert comma after 908

and sign the return.

## Declaration of Estimated Tax

Taxpayers are required to make 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.

change period to comma after return,

## 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, Live Local Program Credits, Florida Tax Credit Scholarship Program Credits, and New Worlds Reading Initiative Credits earned with contributions made for the current year.

add new sentence here

## 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).

## Part Two Specific Instructions

### 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" 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.

remove hyphen

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:

- 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.
- 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.
- 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 14, 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.

### Line 3.5 Property Insurance Discount to Policyholders Credit

.... See page 15 #A for additional language for section 3.5

### 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.~~

Enter the total of Line 3 minus Line 3.5, plus the sum of Lines 4 through 10 on Line 11 as total tax due.

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](http://ourwebsite.com) or contact Taxpayer Services (see "Contact Us" on Page 2).

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

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**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 [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) or contact Taxpayer Services (see "Contact Us" on Page 2).

**Schedule I  
Computation of Insurance Premium Tax**

**Line 1. Property/Casualty/Miscellaneous**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida ~~Business~~ **State** 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. **State**

\* Be sure to include a copy of the Florida ~~Business~~ **State** 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~~ **State** 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. **State**

\* Be sure to include a copy of the Florida ~~Business~~ **State** Page from the Florida Annual Statement (Direct Business in this State) and a reconciliation of Florida ~~Business~~ **State** premiums on the Annual Statement to total taxable premiums. **delete comma**

**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~~ **State** 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. **State**

\* Be sure to include a copy of the Florida ~~Business~~ **State** 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.



# Florida Department of Revenue Form DR-908 Instructions

DR-908N  
R. 01/24  
Page 5 of 15

R. 01/25

## Line 5. Commercial Self-Insurance Funds

Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

## Line 6. Group Self-Insurance Funds

Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

## Line 7. Medical Malpractice Self-Insurance

Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

## Line 8. Assessable Mutual Insurers

Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

## Line 9. Corporation Not-for-Profit Self-Insurance Funds

Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

## Line 10. Public Housing Authorities Self-Insurance Funds

Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6% (0.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

## Line 11. Annuity Premiums

Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

## Line 12. Total Premium Tax Due

Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

### Schedule II Annuity Consideration Premiums

## Line 1. Total Annuity Premiums

Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1% (0.01), and enter the tax due in the corresponding column.

**This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.**

## Line 2. Tax Savings Credited to Annuity Holders

Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

## Line 3. Total Annuity Premiums Due

Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

### Schedule III Credits Against The Premium Tax

## Line 1. Workers' Compensation Administrative Assessment Credit

Enter the amount from Schedule VI, Line 4.

## Line 2. Firefighters' Pension Trust Fund Credit

Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

## Line 3. Municipal Police Officers' Retirement Trust Fund Credit

Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used on Schedule XI, Line 7.

## Line 4. Eligible Corporate Income Tax Credit

Enter the amount from Schedule V, Line 11.

## Line 5. Salary Tax Credit

Enter the amount from Schedule V, Line 12.

## Line 6. Strong Families Tax Credit (credit for contributions to eligible charitable organizations)

Enter the amount from Schedule V, Line 13.

## Line 7. Live Local Program Credit

Enter the amount from Schedule V, Line 14.

## Line 8. Florida Life and Health Insurance Guaranty Association Credit

Enter the amount from Schedule VII, Line 1.

## Line 9. 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 10. Capital Investment Tax Credit

Enter the amount of the Capital Investment Tax Credit approved for the tax year.

**Bold text: Line 8. Child Care Tax Credits  
Enter the amount from Schedule V, Line 15.**

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Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying project, as defined in s. 220.191(1)(g)1. and 2., F.S. **Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying project's Florida premium tax liability for the year must also be attached to be able to claim this credit.** This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying project. Insurers may apply for this credit with 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 insurance premium tax.

## Line 11. Florida Tax Credit Scholarship Program Credit

Enter the amount from Schedule V, Line 15.

## Line 12. 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 Commerce.

**Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed five (5) years.

## Line 13. New Worlds Reading Initiative Credit

Enter the amount from Schedule V, Line 16.

## Line 14. Total Credits

Enter the total of Lines 1 through 13 on Line 14. The total from this line is then entered on Page 1, Line 2 of the return.

### Schedule IV Computation of Salary Credit

**In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.**

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15% (0.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters," "managing general agents," and "service representatives," as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002**, may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust Fund Credit, the Municipal Police Officers' Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group's eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush's veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

**Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual premium tax return, Form DR-908. Form RTS-71 must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees' wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.**

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## 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

2024

XII - B

XIII - B

add spaces

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2024. 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.

XII - B

XIII - B

add spaces

## Line 9. Premium Tax Due After Deductions

Subtract the amounts on Lines 6, 7, and 8 from the 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



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Insert Text #B found on page 15.

## Line 15. Child Care Tax Credits

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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.

(Form DR-226000)

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.

2024

Enter the lesser of your eligible contributions to an eligible charitable organization plus carry forwards under ss. 624.51057 and 402.62, F.S., during the ~~2023~~ 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. 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.

2024

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.

plus carryforwards under ss. 624.51058 and 420.50872, F.S.,

**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 16. 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.;
4. credits for the Strong Families Tax Credit Program; and
5. credits for the Live Local Program ; and

(Form DR-116000)

### 6. the amount of any Child Care Tax Credits.

submit your application for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus carry forwards under ~~ss. 624.51055 and 1002.395, F.S., during the 2023 calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, and 14~~ , and 15.

2024

**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 17. 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);

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## 6. the amount of any Child Care Tax Credits; and

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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;
5. credits for the Live Local Program; and
7. credits for the Florida Tax Credit Scholarship Program (Form DR-336000)

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 forward under ss. 624.51056 and 1003.485, F.S., during the 2024 calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, 14, 15, and 16.

**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.

### Florida Life and Association (FLAHIGA) Credit

for each year following the year in which the assessment was paid, a member insurer of FLAHIGA may take a credit against its insurance premium tax or corporate income tax liabilities.

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 not 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.

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**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.

**Schedule XI  
Wet Marine and Transportation Tax**

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-B, 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-B, 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.

**XII - B & XIII - B**  
add space before and after  
hyphen



**DRAFT**

**Schedules XII and XIII  
Firefighters' and Municipal Police Officers' Retirement  
Trust Funds**

**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, ~~2020~~ **2024**. 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.

add commas

XII - B & XIII - B  
add space before and after hyphen

and your current year return,

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10% (0.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your ~~2023~~ return and the information you reported last year.

**If a significant variance exists, you must attach a detailed explanation clarifying the variance between your ~~2022~~ and ~~2023~~ 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 ~~0.5%~~ (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

# DRAFT

restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, **a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

**Note:** New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

## Line 1. Net Premium Tax Due

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

## Line 2. 80 Percent of Salary Tax Credit Taken

Per s. 624.5091(1), F.S., 80% (0.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations)

shall not be taken into consideration. Calculate 80% (0.80) of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80% (0.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

## Line 3. Total Corporate Income Tax

Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

**Note:** When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year ~~2020~~ calculated by using your Florida business. 2024

## 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.



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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 **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.

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.

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 **Child Care Tax Credits** 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 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.

#### Line 13. Workers' Compensation Credit

Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

#### Line 14. Total

Enter the sum of Lines 1 through 13 for both Column A and Column B.

#### Line 15. Retaliatory Tax Due

Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. If zero or less, enter -0-.

#### Schedule XV

Not Used

#### Schedule XVI Insurance Policy Surcharge

Section 252.372, F.S., imposes a \$2 and \$4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

**The figures used in this schedule are for the entire calendar year and not just the fourth quarter.**

#### Line A. Commercial

For the 2024 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner's property, and all other policies covering commercial real property in Florida. Multiply by \$4 to determine the total amount due for commercial policies for the calendar year.

## Line B. Residential

For the 2023 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by \$2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.

### Schedule XVII

#### Payment Due from Florida Life and Health Insurance Guaranty Association (FLAHIGA) Refund

Subsection 631.72(3), F.S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

#### Line 1. Total Payment Due from FLAHIGA Refund

Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2023. **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:

\$40,000 (1995 FLAHIGA refund) X 0.001 X 8 years =	\$ 320.00
\$30,000 (1998 FLAHIGA refund) X 0.05 X 6 years =	\$9,000.00
<b>TOTAL DUE</b>	<b><u>\$9,320.00</u></b>

- 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.

# Florida Department of Revenue Form DR-908 Instructions

DR-908N

R. 01/24

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There are 5 more forms listed at the end of this document that need to be added to the Reference (DR-116000, DR-226000, DR-336000, DR-446000, & DR-556000)

R. 01/25

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## 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.

.....Additional Language #A that is inserted on current page 3

### Line 3.5 Property Insurance Discount to Policyholders Credit

Enter the net amount of deductions provided to policyholders during the taxable year under s. 624.5108, F.S.

Attach a copy of the Quarterly and Annual Statement information required by s. 624.5108(8), F.S., which includes:

- 1) the number of policies that received a deduction during the period covered the statement;
- 2) the total amount of deductions provided by the insurer during the period covered by the statement;
- 3) total premium related to insurance policies providing residential coverage on a dwelling; and
- 4) total premium related to policies, contracts, or endorsements providing personal or commercial lines of coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein.

Attach a schedule and explanation if there are any differences between the amount entered on this line and the amounts reported in the Annual Statement to the Florida Office of Insurance Regulation.

.....Additional Language #B that will be inserted where marked on page 8

### Line 15. Child Care Tax Credits

A credit is available against the insurance premium tax for insurers that:

- 1) Establish an eligible child care facility for employees;
- 2) operate a child care facility for employees; or
- 3) pay an eligible child care facility in the name and for the benefit of an employee. Section 624.5107, F.S., governs the credit against the insurance premium tax.

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.;
4. credits for the Strong Families Tax Credit Program; and
5. Credits for the Live Local Program.

To learn more about this credit, or to submit your application (Form DR-556000) for the credit, go to the Department's website. The Department of Revenue must approve 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 five (5) years.

Enter the lesser of the amount of Child Care Tax Credit approved for this taxable year by the Department of Revenue or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, and 14.

Attach a copy of the approval letter to your *Insurance Premium Taxes and Fees Return* (Form DR-908).

Additional Rule references listed on page 16



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Rule 12B-8.003, F.A.C.

Effective 01/24

Page 1 of 3

# 2023 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Effective XX/XX

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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](https://floridarevenue.com/taxes/pointmatch). This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department's database.

These statutes provide that insurers who exercise due diligence in using the Department's database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a 0.5% (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your ~~2023~~ **2024** Insurance Premium Taxes and Fees Return (Form DR-908). **You should include a written explanation with your return if a significant variance exists between the figures reported on your ~~2022~~ **2023** and ~~2023~~ **2024** 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 accepted, the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by

your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements

We are going to devote the entire area at the bottom of page 1 to 2024 Additions, Deletions, or Changes. Please make a dark black line where I have the red line and move the text to accomodate. Page 3 has more entries.

or municipality code in order for the Department of Management Services to accurately distribute

2024

(Continued on back)

## 2023 Additions, Deletions, and Changes to Schedules XII and XIII

Additions			
Code	City/District	County	Type
046	Navarre Beach Fire District	Santa Rosa None	Fire
Deletions			
Code	City/District	County	Type
		None	
Changes			
Code	City/District	County	Type
		None	

See Page 3, Section #A, for Corrections/Changes section new entries



premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the 0.5% (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office:
  - Administers the retirement trust funds.
  - Distributes monies to the local taxing jurisdictions.
  - Notifies the Office of Insurance Regulation when insurers fail to comply.
- The Florida Department of Revenue:
  - Administers the database.
  - Produces, distributes, and processes the insurance premium tax forms.
  - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.

- Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdiction.

## Contact Us

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

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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

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

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. 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 Officers' 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 Officers' Retirement Trust Fund (DR-908, Schedule XIII)
1 Fire	YES	
2.1 Allied Lines	YES	
3 Farmowners multiple peril	YES (70%)	YES (30%)
4 Homeowners multiple peril	YES (70%)	YES (30%)
5.1 Commercial multiple peril (non-liability portion)	YES (70%)	YES (30%)
5.2 Commercial multiple peril (liability portion)	YES (70%)	YES (30%)
12 Earthquake	YES	
19.1 Private passenger auto no-fault (personal injury protection)		YES
19.2 Other private passenger auto liability		YES
19.3 Commercial auto no-fault (personal injury protection)		YES
19.4 Other commercial auto liability		YES
21.1 Private passenger auto physical damage		YES
21.2 Commercial auto physical damage		YES
22 Aircraft (all perils)	YES	
23 Fidelity		YES
26 Burglary and theft		YES
34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.).	YES	

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## 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**.

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.

#A

### District Name Corrections/Changes

Code	City/District	County	Type
017	Bonita Springs Fire Control and Rescue District	Lee	Fire
023	East Lake Tarpon Special Fire Control District	Pinellas	Fire
029	Estero Fire Rescue District	Lee	Fire
033	Holley-Navarre Fire Protection District	Santa Rosa County	Fire
046	Navarre Beach Fire Rescue District	Santa Rosa County	Fire
053	North River Fire District	Manatee County	Fire
060	Palm Harbor Special Fire Control and Rescue District	Pinellas County	Fire
064	San Carlos Park Fire Protection & Rescue Service District	Lee County	Fire
067	South Walton Fire District	Walton County	Fire

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE  
CORPORATE INCOME TAX  
AMENDING RULES 12C-1.01915 AND 12C-1.051  
REPEALING RULE 12C-1.0193

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-1.01915, F.A.C. (Credit for Qualified Railroad Reconstruction or Replacement Expenditures), provide that the calculation of the tax credit is based on the track miles owned or leased by a qualifying railroad on the last day of the prior calendar year. An application for the tax credit may be submitted to the Department once the qualified expenditures are incurred during the taxable year, but no later than May 1 of the following calendar year. Qualifying railroads are limited to one application each taxable year. The requirement to include a copy of federal Form 8900, Qualified Railroad Track Maintenance Credit, or its equivalent, with an application for tax credit is amended to provide that a copy of the federal form is to be submitted to the Department within 60 days of submitting the form to the Internal Revenue Service. The Department will issue a letter to the applicant indicating the amount of the approved credit within 30 days of receiving a completed application. Any credits approved by the Department may be used in the taxable year of approval and in any of the five subsequent taxable years. Tax credits may be transferred immediately upon approval by the Department. Taxpayers receiving a transferred tax credit may only use the tax credit on tax returns with a due date, or extended due date, after the date of transfer.

Rule 12C-1.0193, F.A.C., (Florida Renewable Energy Production Credit), is obsolete and proposed for repeal. The credit may no longer be claimed by taxpayers (including any carryovers).

The proposed amendments to Rule 12C-1.051, F.A.C., adopt, by reference, new Form F-11992, Florida Individuals with Unique Abilities Tax Credit Application for Tax Credit, changes to two forms used to administer the tax credit for qualified railroad expenditures, and changes to annual corporate income/franchise tax returns reflecting law changes effective in 2024 and to remove obsolete provisions.



### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12C-1.01915, F.A.C. (Credit for Railroad Reconstruction or Replacement Expenditures), and to the two forms used to administer this tax credit incorporated by reference in Rule 12C-1.051 (Forms), are necessary to reflect the provisions of section 220.1915, as amended by section 40, Chapter 2024-158, L.O.F., and to remove the provisions rendered obsolete.

The proposed repeal of Rule 12C-1.0193, F.A.C. (Florida Renewable Energy Production Credit) is necessary to remove an obsolete rule from the *Florida Administrative Code*.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C., is to adopt a new form to implement section 220.1992, F.S., Individuals with Unique Abilities Tax Credit Program, created by section 41, Chapter 2024-158, L.O.F.; to provide for claiming at tax credit under the Child Care Tax Credits program, created by sections 36, 39, 44, and 55, Chapter 2024-158, L.O.F.; to reflect the provisions of section 220.199, F.S., Residential graywater system tax credit, created by section 32, Chapter 2023-157, L.O.F.; and to adopt updates to Florida corporate income/franchise tax returns to reflect these law changes and to remove obsolete provisions.

### FEDERAL COMPARISON STATEMENT

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

### SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 15, 2024

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 1, 2024 (Vol. 50, No. 150, pp. 2765-2766), to advise the public of the proposed changes to Rules 12C-1.01915 and 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 15, 2024. One request was received, and a workshop was held on August 15, 2024. No comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

DECEMBER 17, 2024

The Governor and Cabinet, Sitting as head of the Department of Revenue, met on December 17, 2024, and approved the publication of the Notices of Proposed Rule for Rules 12C-1.01915, 12C-1.0193, and 12C-1.051, 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 December 11, 2024 (Vol. 50, No. 240). A second notice of public meeting was published in the *Florida Administrative Register* on December 12, 2024 (Vol. 50, No. 241) to correct the address of the meeting.


[REDACTED]

[REDACTED]

## DEPARTMENT OF REVENUE

### Corporate, Estate and Intangible Tax

#### RULE NOS.: RULE TITLES:

12C-1.01915 Credit for Qualified Railroad Reconstruction or Replacement Expenditures

12C-1.0193 Florida Renewable Energy Production Credit

12C-1.051 Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12C-1.01915, F.A.C. (Credit for Railroad Reconstruction or Replacement Expenditures), and to the two forms used to administer this tax credit incorporated by reference in Rule 12C-1.051, F.A.C. (Forms), is to reflect the provisions of section 220.1915, F.S., as amended by section 40, Chapter 2024-158, L.O.F., and to remove the provisions rendered obsolete. The purpose of the proposed repeal of Rule 12C-1.0193, F.A.C. (Florida Renewable Energy Production Credit) is to remove this obsolete rule from the Florida Administrative Code. The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt a new form to implement section 220.1992, F.S., Individuals with Unique Abilities Tax Credit Program, created by section 41, Chapter 2024-158, L.O.F.; to provide for claiming at tax credit under the Child Care Tax Credits program, created by sections 36, 39, 44, and 55, Chapter 2024-158, L.O.F.; to reflect the provisions of section 220.199, F.S., Residential graywater system tax credit, created by section 32, Chapter 2023-157, L.O.F.; and to adopt

updates to Florida corporate income/franchise tax returns to reflect these law changes and to remove obsolete provisions.

**SUMMARY:** The proposed amendments to Rule 12C-1.01915, F.A.C. (Credit for Qualified Railroad Reconstruction or Replacement Expenditures) provide that the calculation of the tax credit is based on the track miles owned or leased by a qualifying railroad on the last day of the prior calendar year. An application for the tax credit may be submitted to the Department once the qualified expenditures are incurred during the taxable year, but no later than May 1 of the following calendar year. Qualifying railroads are limited to one application each taxable year. The requirement to include a copy of federal Form 8900, Qualified Railroad Track Maintenance Credit, or its equivalent, with an application for tax credit is amended to provide that a copy of the federal form is to be submitted to the Department within 60 days of submitting the form to the Internal Revenue Service. The Department will issue a letter to the applicant indicating the amount of the approved credit within 30 days of receiving a completed application. Any credits approved by the Department may be used in the taxable year of approval and in any of the five subsequent taxable years. Tax credits may be transferred immediately upon approval by the Department. Taxpayers receiving a transferred tax credit may only use the tax credit on tax returns with a due date, or extended due date, after the date of transfer.

Rule 12C-1.0193, F.A.C., (Florida Renewable Energy Production Credit), is obsolete and proposed for repeal. The credit may no longer be claimed by taxpayers (including any carryovers).

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt, by reference, new Form F-11992, Florida Individuals with Unique Abilities Tax Credit Application for Tax Credit, changes to two forms used to administer the tax credit for qualified railroad expenditures, and changes to annual corporate income/franchise tax returns effective in 2024 and to remove obsolete provisions.

#### 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), 220.1912, 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 402.261(7)(a), 1002.395(12) FS.

LAW IMPLEMENTED: 213.37, 213.755(1), 220.02(8), 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, 220.19, 220.191, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.199, 220.1991, 220.1992, 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, 402.261, 624.5105, 624.51055, 624.5107, 624.509, 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: January 14, 2025; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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, Office of Technical Assistance, 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:

### **12C-1.01915 Credit for Qualified Railroad Reconstruction or Replacement Expenditures.**

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

(a) No change.

(b) “Qualified expenditures” means gross expenditures made in Florida by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made on for track that was owned or leased by a qualifying railroad on the last day of the prior calendar year, and were:

1. through 2. No change.

(c) “Qualifying railroad” means any Class II or Class III railroad operating in Florida on the last day of the calendar year prior to the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board or its successor.

(2) Available Credits for Qualifying Railroads. A For taxable years beginning on or after January 1, 2023, a credit equal to 50 percent of a qualifying railroad’s qualified expenditures incurred in Florida during a taxable year is available against the Florida corporate income tax imposed by Chapter 220, F.S. However, the amount of the credit may not exceed \$3,500 multiplied by the number of miles of railroad track owned or leased in Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred.

(a) through (c) No change.

(3) Application Process. To apply for available program credits, a qualifying railroad must submit a Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (Form F-11915, incorporated by reference in Rule 12C-1.051, F.A.C.) to the Department each taxable year, along with documentation demonstrating that the qualifying railroad’s qualified expenditures meet the criteria to receive credits. Only one Form F-11915 may be submitted per qualifying railroad per taxable year.

(a) If federal Form 8900 (Qualified Railroad Track Maintenance Credit), or its equivalent, is filed with the Internal Revenue Service within 60 days prior to submitting Form F-11915, If the qualifying railroad earned a federal credit under 26 U.S.C. 45G during the taxable year, the supporting documentation must include federal Form 8900 (Qualified Railroad Track Maintenance Credit) or its equivalent. Otherwise, a qualifying railroad must submit federal Form 8900 directly to the Department within 60 days of submitting the form to the Internal Revenue Service.

(b) If the qualifying railroad is a taxpayer under Chapter 220, F.S., it must submit Form F-11915 when it files its Florida Corporate Income/Franchise Tax Return (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.).

(b)(c) The If the qualifying railroad is not a taxpayer under Chapter 220, F.S., it must submit Form F-11915 to the Department no later than May 1 of the calendar year following the year in which the qualified expenditures were made. If the May 1 due date falls on a Saturday, Sunday, or legal holiday,

Form F-11915 will be considered timely if the form is postmarked or electronically submitted on the next succeeding day that is not a Saturday, Sunday, or legal holiday. The May 1 due date may not otherwise be extended.

1. Example: ~~Qualifying railroad X is not a taxpayer under Chapter 220, F.S.~~ Qualifying railroad X operates on a calendar year basis. X has qualified expenditures during calendar year ~~2024~~ 2023. X must apply for a credit by submitting Form F-11915 ~~to with~~ the Department no later than May 1, ~~2025~~ 2024.

2. Example: ~~Qualifying railroad Y is not a taxpayer under Chapter 220, F.S.~~ Qualifying railroad Y operates on a fiscal year basis, with a January 31 year end. Y has qualified expenditures during the fiscal year beginning February 1, ~~2024~~ 2023, and ending January 31, ~~2025~~ 2024. Y must apply for a credit by submitting Form F-11915 ~~to with~~ the Department no later than May 1, ~~2026~~ 2025.

(d) renumbered (c) No change.

(d) The Department will issue a letter to the qualifying railroad within 30 days after receipt of the completed application indicating the amount of the approved credit.

(4) Determination of Carryforward or Transfer of Unused Credits. When a credit is not fully used during a taxable year, either because the qualifying railroad that earned the credit has insufficient tax liability or because the qualifying railroad is not a taxpayer under Chapter 220, F.S., the credit may be carried forward or may be transferred in accordance with subsection (5). The carryforward or transferred credit may be used in the year approved or any of the 5 subsequent taxable years in which the credit was earned, when the tax imposed by Chapter 220, F.S., for that taxable year exceeds the credit for which the qualifying railroad or transferee is eligible in that taxable year, after applying the other credits and unused carryovers in the order provided by Section 220.02(8), F.S.

~~(a) If the qualifying railroad is a taxpayer under Chapter 220, F.S., the Department will notify the qualifying railroad by letter within 30 days after the receipt of a completed Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit (Form F-11915), indicating the amount of credit that may be carried forward or transferred.~~

~~(b) If the qualifying railroad is not a taxpayer under Chapter 220, F.S., the Department will notify the qualifying railroad by letter within 30 days after the receipt of completed Form F-11915, indicating the amount of credit that may be transferred.~~

~~(a)(c)1.~~ Amounts that exceed the limitation of \$3,500 multiplied by the number of miles of railroad track owned or leased in Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred, as provided in subsection (2), may

not be carried forward to a subsequent taxable year or transferred.

~~(b)2.~~ Example: Qualifying Railroad Corporation A ~~is a taxpayer under Chapter 220, F.S., that~~ incurs \$20,000 of qualified expenditures during its taxable year. Corporation A owns 2 miles of railroad track within Florida as of the end of the calendar year prior to the its taxable year in which the qualified expenditures are incurred.

Corporation A's credit is equal to 50 percent of the \$20,000 qualified expenditures incurred in the taxable year but may not exceed \$3,500 multiplied by the number of miles owned or leased in Florida at the end of the calendar year prior to the its taxable year with the qualified expenditures.

Credit computation:  $50\% \times \$20,000 = \$10,000$  but may not exceed \$7,000 ( $\$3,500 \times 2$  miles of railroad track). Therefore, Corporation A receives a \$7,000 credit for qualified railroad reconstruction or replacement expenditures.

The amount of computed credit exceeding the limitation amount ( $\$3,000 = \$10,000 - \$7,000$ ) cannot be used, carried forward, or transferred.

~~When it files its Florida Corporate Income/Franchise Tax Return (Form F-1120), Corporation A has \$5,000 tax due after application of all credits required to be claimed prior to application of the credit for qualified railroad reconstruction or replacement expenditures. Assuming the Department does not have to make any adjustments to Corporation A's Form F-1120, the Department will issue a letter to Corporation A indicating that the amount of credit available to carry forward or transfer is \$2,000 ( $\$7,000 - \$5,000$ ).~~

(5) Transfer of credit. ~~Any~~ For taxable years beginning on or after January 1, 2023, an unused credit may be transferred, in whole or in part. The transfer of a credit does not affect the time limit for taking the credit, and the credit is subject to the same limitations imposed on the transferor in accordance with subsection (4). Transferred credits received by the transferee may only be used on tax returns with a due date or extended due date on or after the date of transfer.

(a) Credits may be transferred to a taxpayer subject to the tax under Chapter 220, F.S., and that either transports property using the rail facilities of any ~~the~~ qualifying railroad, or furnishes railroad-related property or services ~~to any railroad operating in Florida, or is a railroad,~~ as those terms are defined in 26 C.F.R. s. 1.45G-1(b) (March 18, 2018), and herein incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref-16071>), to any railroad operating in Florida, or is a railroad. A copy of this regulation is available from the Department at [https://floridarevenue.com/taxes/taxesfees/Pages/corp\\_tax\\_inc\\_ent.aspx](https://floridarevenue.com/taxes/taxesfees/Pages/corp_tax_inc_ent.aspx).

(b) through (c) No change.

(6) No change.

Rulemaking Authority 213.06(1), 220.1915(7) FS. Law Implemented 220.02(8), 220.1915 FS. History—New 12-3-23, \_\_\_\_.

The following rule is hereby repealed:

**12C-1.0193 Florida Renewable Energy Production Credit.**

Rulemaking Authority 213.06(1), 220.193, 220.51 FS. Law Implemented 213.35, 220.02(8), 220.03(1), 220.131, 220.193, 220.21 FS. History—New 4-26-10, Amended 1-17-13, Repealed \_\_\_\_.

**12C-1.051 Forms.**

(1) No change.

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6279">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6279</a> )	<u>XX/X</u> <u>X</u> <u>01/24</u>
(b) F-1120N	Instructions for — Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, <u>2024</u> <u>2023</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6281">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6281</a> )	<u>XX/X</u> <u>X</u> <u>01/24</u>
(6) through (8) No change.		
(9)(a) F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit ( <u>N. 01/24</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6044">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6044</a> )	<u>07/24</u> <u>11/23</u>
(b) F-11915 T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit ( <u>N. 01/24</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6045">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6045</a> )	<u>07/24</u> <u>11/23</u>
(10) through (13) No change.		
(14) F-11992	Florida Individuals with Unique Abilities Tax Credit Program Application for Tax Credit ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX</a> )	<u>XX/X</u> <u>X</u>
(15)(4) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6283">http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX+6283</a> )	<u>XX/X</u> <u>X</u> <u>01/24</u>
(16)(15) No change.		

Rulemaking Authority 213.06(1), 220.1915(7), 220.192(7), 220.193(4), 220.196(4), 220.198(6), 220.51, 402.261(7)(a),

1002.395(12)(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.1915, 220.1915, 220.193, 220.194, 220.195, 220.196, 220.198, 220.199, 220.1991, 220.1992, 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, 402.261, 624.5105, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24, \_\_\_\_.

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: December 17, 2024

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 1, 2024

[REDACTED]

# DRAFT

F-1120  
R. 01/25 R. 01/24  
Rule 12C-1.051, F.A.C.  
XX/XX Effective 01/24  
Page 1 of 6

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)**

—US Dollars

Cents |

- |                                                                                        |                                                 |     |
|----------------------------------------------------------------------------------------|-------------------------------------------------|-----|
| Federal taxable income (see instructions).                                             |                                                 |     |
| <b>Attach pages 1–6 of federal return</b> .....                                        | Check here if negative <input type="checkbox"/> | 1.  |
| State income taxes deducted in computing federal taxable income (attach schedule)..... | Check here if negative <input type="checkbox"/> | 2.  |
| Additions to federal taxable income (from Schedule I) .....                            | Check here if negative <input type="checkbox"/> | 3.  |
| Total of Lines 1, 2, and 3. ....                                                       | Check here if negative <input type="checkbox"/> | 4.  |
| Subtractions from federal taxable income (from Schedule II).....                       | Check here if negative <input type="checkbox"/> | 5.  |
| Adjusted federal income (Line 4 minus Line 5) .....                                    | Check here if negative <input type="checkbox"/> | 6.  |
| Florida portion of adjusted federal income (see instructions).....                     | Check here if negative <input type="checkbox"/> | 7.  |
| Nonbusiness income allocated to Florida (from Schedule R) .....                        | Check here if negative <input type="checkbox"/> | 8.  |
| <b>9. Florida exemption</b> .....                                                      |                                                 | 9.  |
| Florida net income (Line 7 plus Line 8 minus Line 9).....                              |                                                 | 10. |
| Tax due: 5.5% of Line 10.....                                                          |                                                 | 11. |
| Credits against the tax (from Schedule V).....                                         |                                                 | 12. |
| Total corporate income/franchise tax due (Line 11 minus Line 12).....                  |                                                 | 13. |

**Do not detach coupon.**

R. 01/25

F-1120  
R. 01/24

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR ENDING	M	M	D	D	Y	Y
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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	<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 style="border: 1px solid black; width: 30px; height: 30px;"></div>
Total credit from Line 18	<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 style="border: 1px solid black; width: 30px; height: 30px;"></div>
Total refund from Line 19	<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 style="border: 1px solid black; width: 30px; height: 30px;"></div>
FEIN Enter FEIN if not pre-addressed	<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 style="border: 1px solid black; width: 30px; height: 30px;"></div>

# F-1120





14.	(a) Penalty F-2210 _____ Other _____ (b) Interest F-2210 _____ Other _____	Line 14 Total ▶	14.	
15.	Total of Lines 13 and 14 .....		15.	
16.	Payment credits: Estimated tax payments 16a \$ _____ Tentative tax payment 16b \$ _____		16.	
17.	Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here. If the amount is negative (overpayment), enter on Line 18 and/or Line 19 .....		17.	
18.	Credit: Enter amount of overpayment <b>credited</b> to next year's estimated tax here .....		18.	
19.	Refund: Enter amount of overpayment to be <b>refunded</b> here .....		19.	

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.

Sign here	Signature of officer (with original signature)		Date		Title					
Paid preparers only	Preparer's signature	Date	Preparer check if self-employed	Preparer's PTIN						
			<input type="checkbox"/>							
	Firm's name (or yours if self-employed) and address			FEIN						
				ZIP						

A. State of incorporation: \_\_\_\_\_

B. Florida Secretary of State document number: \_\_\_\_\_

C. Florida consolidated return? **YES** ☐ **NO** ☐

D. ☐ Initial return ☐ Final return (final federal return filed)

E. Principal Business Activity Code (as pertains to Florida)

F. A Florida extension of time was timely filed? **YES** ☐ **NO** ☐

G-1. Corporation is a member of a controlled group? **YES** ☐ **NO** ☐ If yes, attach list.

G-2. Part of a federal consolidated return? **YES** ☐ **NO** ☐ If yes, provide:  
FEIN from federal consolidated return: \_\_\_\_\_  
Name of corporation: \_\_\_\_\_

G-3. The federal common parent has sales, property, or payroll in Florida? **YES** ☐ **NO** ☐

H. Location of corporate books: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

I. Taxpayer is a member of a Florida partnership or joint venture? **YES** ☐ **NO** ☐

J. Enter date of latest IRS audit: \_\_\_\_\_  
a) List years examined: \_\_\_\_\_

K. Contact person concerning this return: \_\_\_\_\_  
a) Contact person telephone number: (\_\_\_\_) \_\_\_\_\_  
b) Contact person email address: \_\_\_\_\_

L. Type of federal return filed ☐ 1120 ☐ 1120S or \_\_\_\_\_

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).

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0135

✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME

FEIN

TAXABLE YEAR ENDING

## Schedule I — Additions and Subtractions to Federal Taxable Income

1. Income tax refund 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. Live Local program credit	15.
16. New markets tax credit	16.
<del>17. Entertainment industry tax credit</del>	<del>17.</del>
<b>17.</b> <del>17.</del> Research and development tax credit	<del>17.</del> <b>17.</b>
<b>18.</b> <del>18.</del> Experiential learning tax credit program	<del>18.</del> <b>18.</b>
<b>19.</b> <del>19.</del> Credit for qualified railroad reconstruction or replacement expenditures	<del>19.</del> <b>19.</b>
	<b>20.</b>
21. Credit for manufacturing of human breast milk derived human milk fortifiers	21.
22. s.168(k), IRC, special bonus depreciation	22.
23. Depreciation of qualified improvement property (see instructions)	23.
24. Expenses for business meals provided by a restaurant (see instructions)	24.
25. Film, television, and live theatrical production expenses (see instructions)	25.
26. Other additions (attach schedule)	26.
27. Total Lines 1 through 26. Enter total on this line and on Page 1, Line 3.	27.

## 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.



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### 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.



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NAME

FEIN

TAXABLE YEAR ENDING

Schedule Y — 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.
12.	State housing tax credit (attach certification letter)	12.
13.	Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	13.
14.	New worlds reading initiative credit (attach certificate)	14.
15.	Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	15.
16.	Live local program credit (attach certificate)	16.
17.	New markets tax credit	17.
17.	Entertainment industry tax credit	17.
18.	Research and development tax credit	18.
19.	Experiential learning tax credit	19.
20.	Credit for qualified railroad reconstruction or replacement expenditures	20.
22.	Credit for manufacturing of human breast milk derived human milk fortifiers	22.
24.	Other credits (attach schedule)	23.
25.	Total credits against the tax (sum of Lines 1 through 22 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 2	25.

11. Child care tax credits

21. Residential graywater system tax credit

23. Individuals with unique abilities tax credit program

24

Schedule R — Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

Type

Amount

Total allocated to Florida .....  
(Enter here and on Page 1, Line 8)

1. \_\_\_\_\_

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 .....  
(Enter here and on Schedule II, Line 7)

3. \_\_\_\_\_



NAME \_\_\_\_\_

FEIN \_\_\_\_\_

2025

TAXABLE YEAR ENDING \_\_\_\_\_

**Estimated Tax Worksheet For Taxable Years Beginning On or After January 1, 2024**

- |                                                                                                                          |             |
|--------------------------------------------------------------------------------------------------------------------------|-------------|
| 1. Income expected in taxable year .....                                                                                 | 1. \$ _____ |
| 2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 15 of Florida Form F-1120N) ..... | 2. \$ _____ |
| 3. Estimated Florida net income (Line 1 less Line 2) .....                                                               | 3. \$ _____ |
| 4. Total Estimated Florida tax (5.5% of Line 3) .....                                                                    | \$ _____    |
| Less: Credits against the tax .....                                                                                      | \$ _____    |

## 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<br>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.
<del>Form F-1120A</del>	<del>Florida Corporate Short Form Income Tax Return</del>	<del>Rule 12C-1.051, F.A.C.</del>
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, 2023

R. 01/25

F-1120N  
R. 04/24  
TO 04/24  
Rule 12C-1.051, F.A.C.  
Effective 04/24  
Page 1 of 17

Effective XX/XX

2024

## What's New?

see lpage (19) for  
new verbiage for  
2025

### ~~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.~~

## Save Time and Paperwork with Electronic Filing

You can file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the Internal Revenue Service's (IRS) Modernized e-File (MeF) Program using electronic transmitters approved by the IRS and the Florida Department of Revenue. The Department also has an online application for corporate income tax payments and filing Florida forms ~~F-1120A (Florida Corporate Short Form Income Tax Return)~~, F-1120ES (Declaration/Installment of Florida Estimated Income/Franchise Tax) and F-7004 (Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return).

**You must file and pay electronically if you paid \$5,000 or more in corporate income tax during the State of Florida's prior fiscal year (July 1 – June 30). You must also file and pay electronically if you were required to file your federal income tax return electronically.**

We encourage you to enroll for eServices. When you enroll in our eServices program you will receive a user ID and password. Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

Please visit the Department's website at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices) for more information.

**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).

## What's Inside

- ◆ Who Must File ..... p. 2
- ◆ When to File and Pay ..... p. 2
- ◆ Estimated Tax ..... p. 4
- ◆ Special Instructions ..... p. 4
- ◆ Line-by-Line Instructions ..... p. 5
- ◆ Contact Us ..... p. 17

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## Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner's return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
- **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 23c 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.~~

**No replacement text**

~~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.~~

## Using Software to Prepare Your Return

If you use commercial software to prepare and file your paper return:

- The Florida Department of Revenue must approve all vendor software that develops paper tax forms. Ask the vendor for proof that you are using approved software.
- Make sure ~~2023~~ the software is for the ~~2023~~ **2024** tax year. You cannot use ~~2022~~ software to produce ~~2022~~ tax forms.

Visit [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices) and select "Software Vendors for eFiling" to obtain a list of approved software vendors.

## When to File and Pay

### When is Florida Form F-1120 Due?

Generally, Florida Form F-1120 is due the later of:

(1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other tax year endings, the due date is on or before the first day of the fifth month following the close of the tax year. For example, ~~2024~~ taxpayer with a tax year that ends December 31, ~~2023~~, the Florida Form F-1120 is due on or before May 1, ~~2024~~, or

(2) The 15th day ~~2025~~ **2025** wing the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120 is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day. For a calendar of filing due dates for Florida corporate income tax returns, go to [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates).

If you **electronically pay**, you must initiate electronic payments and receive a confirmation number no later than 5 p.m. ET on the business day **prior to the due date** to avoid penalty and interest. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for due dates.

**Note:** A late-filed return will subject a corporation to penalty, whether or not tax is due.

### Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004, see "Contact Us" on page ~~17~~ **16**.

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.



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You must file Florida Form F-7004 and pay all the tax due (tentative tax) on or before the original due date of Florida Form F-1120. An extension of time will be void if:

- 1) Your tentative tax due is not paid.
- 2) You underpay your tax by the greater of \$2,000 or 30% of the tax shown on Florida Form F-1120 when filed.

**Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end, which are valid for seven months. Only one extension may be granted per tax year.**

## Payment of Tax

You must pay the amount of tax due, as shown on Line 17 of the return, and either file your return or extension of time by the original due date. Make payments in U.S. funds. Penalties and interest apply to late payments.

## Using Payment Credits

When a corporation makes payment using payment credits from a different Federal Employer Identification Number (FEIN), the following documentation is required:

- Written authorization, including an original signature of a corporate officer, from the corporation or entity that made the payment.
- The FEIN and complete names of the corporations or entities involved.
- The applied period (taxable year-end) for the payment credits you are requesting to transfer.
- The type of credit and the amount of payment credit you are requesting to transfer.

## Where to Send Payments and Returns

Make checks payable to and send with your return to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## Penalties

**Late-Filed Return** – The penalty for a return filed late is 10% per month, or fraction thereof, not to exceed 50% of the tax due with the return. If no tax is due and you file late, the penalty is \$50 per month or fraction thereof, not to exceed \$300.

**Underpayment of Tentative Tax** – The penalty for underpayment of tentative tax is 12% per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

**Underpayment of Estimated Tax** – The penalty for underpayment of estimated tax is 12% per year. If you underpay your estimated tax, complete Florida Form F-2220, *Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax*, and attach it to Florida Form F-1120 (see Line 14 instructions).

**Incomplete Return** – For an incomplete return, the penalty is the greater of \$300 or 10% of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that we cannot readily handle, verify, or review.

**Fraudulent Return** – The penalty for filing a false or fraudulent return is 100% of the deficiency.

**Electronic Filing** – The penalty is 5% of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

## Interest

A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. The floating interest rate is updated on January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

## Required Attachments

**Attach a copy of the actual federal income tax return filed with the IRS.**

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

**Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.**

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient. The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer's name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

## Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

## Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

## Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:

- Apply online at [irs.gov](http://irs.gov)
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from [irs.gov](http://irs.gov) or call 800-829-3676.

## To Amend a Return

You must complete a Florida Form F-1120X, *Amended Florida Corporate Income/Franchise Tax Return*, to amend your Florida corporate income tax return if:

- You file an amended federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and the adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Corporate Income Tax section for Florida Form F-1120X with instructions.

## Estimated Tax (Florida Form F-1120ES)

### Who Must Make Estimated Tax Payments?

If you expect the amount of your income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year. Use Florida Form F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax* to declare and pay estimated tax. To determine if a declaration and payment of estimated tax is required, complete the *Estimated Tax Worksheet* on page 6 of the Florida Form F-1120.

### Due Dates for Declaration and Payment

Make your estimated tax payments in four equal installments. For calendar year filers payments are due on May 31, June 30, September 30, and December 31. To obtain Florida Form F-1120ES, visit [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Corporate Income Tax section. The Department does not send reminder notices for estimated tax installments. Do not annualize your payments. For a calendar of filing due dates for Florida corporate income tax returns, go to the Department's website at [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates).

To pay estimated tax, go to [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) and select corporate income tax. If filing and/or paying electronically, see the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

### Short Taxable Years

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year that results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year's income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than \$2,500, a declaration is required.

### Amended Declaration (Florida Form F-1120ES)

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated tax. If the revised estimate differs materially from the original estimate, file an amended declaration on or before the next installment due date.

### Underpayments of Estimated Tax

If you underpay estimated tax, penalty and interest apply (see "Penalties" and "Interest" and the instructions for Line 14 on page 6).

## Special Instructions

### Consolidated Returns

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where **the parent corporation is subject to the Florida Income Tax Code** and:

1. The affiliated group must have filed a consolidated return for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.

3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member. Attach the form to the Florida consolidated return.
4. In subsequent years, a completed Florida Form F-1122 must be attached for each new member of the affiliated group.
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information, see section ~~(s)~~ 220.131, Florida Statutes (F.S.), and Rule 12C-1.0131, F.A.C.

### Florida Net Operating Loss Carryover Deduction (NOLD)

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, Internal Revenue Code (IRC). The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

**Note:** If you have other Florida carryover deductions, apply them first before applying your Florida NOLD.

When claiming your Florida NOLD, the following limitations also apply.

- Florida net operating losses generated in taxable years beginning **before** January 1, 2018, are carried forward up to 20 taxable years.
- Florida net operating losses generated in taxable years beginning **after** December 31, 2017, are carried forward indefinitely until used and never expire.
- For taxable years beginning **before** January 1, 2021, a Florida net operating loss deduction may be taken against 100% of Florida tentative apportioned adjusted federal income.
- For taxable years beginning **after** December 31, 2020, a Florida net operating loss deduction may be taken as follows:
  - First, any carryover(s) generated in a taxable year beginning **before** January 1, 2018, is applied against 100% of Florida tentative apportioned adjusted federal income;
  - Then, any carryover(s) generated in a taxable year beginning **after** December 31, 2017, is applied against 80% of the remaining Florida tentative adjusted federal income.

To support a Florida NOLD, attach a **schedule** showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss

- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income
- Net Operating Loss Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

### Florida Net Capital Loss Carryover Deduction

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC.

The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

### Florida Excess Contribution Carryover Deductions

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year **or**
- the Florida excess contribution carryover.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

## Line-by-Line Instructions for Completing Florida Form F-1120

*Instructions are numbered to correspond with the appropriate schedule and line numbers.*

### Computation of Florida Net Income Tax

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions and subtractions, apportionment, and the Florida exemption.

#### Line 1 - Federal Taxable Income

Generally, corporations should enter the amount shown on Line 30 of federal Form 1120 or the corresponding line (taxable income) of the related federal income tax return.

If a corporation is a member of an affiliated group that filed a consolidated federal tax return, but the corporation is filing a separate return for Florida, the amount shown on Line 1 of the Florida Form F-1120 should be its federal taxable income computed as if it had filed a separate federal income tax return. Attach to Florida Form F-1120:

- A copy of the related federal consolidated return that was filed.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.
- Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida had also filed a separate federal return.

**Note:** The interest limitation under s.163(j), IRC, is computed at the filer level. Florida did not follow the CARES Act's temporary increase in the interest limitation from 30% to 50% of federal adjusted taxable income for taxable years beginning on or after January 1, 2019, and before January 1, 2021. Any addition(s) required on Florida returns for taxable years 2019-2020 because of this decoupling is treated as a disallowed business interest expense carryforward from prior years for purposes of computing the subsequent year's business interest expense.

When you file a Florida consolidated return, the amount that you should enter is the:

- Consolidated federal taxable income from Line 30 of federal Form 1120, or
- Corresponding line (taxable income) of the federal income tax return filed.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

#### Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

**Note:** You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

#### Line 3 - Additions to Federal Taxable Income

Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 27.

#### Line 4 - Total of Lines 1, 2, and 3.



Child Care Tax Credits Program,

## 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 23. Credits against the tax cannot exceed the amount of tax due on Line 11 and cannot create a refund.

## Line 13 - Total Corporate Income/Franchise Tax Due

Subtract Line 12 from Line 11.

## Line 14 - Penalty and Interest

If you have underpaid estimated tax, you may compute penalty and interest using Florida Form F-2220 and enter the amounts on Lines 14(a) and 14(c). To obtain Florida Form F-2220, go to [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Corporate Income Tax section.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90% of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

**Note:** The installment amounts that must be paid to meet the prior year exception are decreased by the amount of 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.

Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also "Penalties" and "Interest" on page 3.

## Line 15 - Total of Lines 13 and 14.

## Line 16 - Payment Credits

On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. **Attach a schedule of payments showing the amounts paid and dates of each payment.**

## Line 17 - Total Amount Due

Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

## Line 18 - Credit

Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120.

**Note: The election to apply an overpayment to the next year's estimated tax is irrevocable.** For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

## Line 19 - Refund

Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **If Line 19 is left blank, we will credit the entire overpayment to next year's estimated tax.** Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

## Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. ~~An original signature is required. We will not accept a photocopy, facsimile, or stamp.~~ A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

## Questions A through L

All taxpayers must answer questions A through L.

**Question A** - Enter the state in which you are incorporated.

**Question B** - Enter the Florida document number received from the Florida Secretary of State. For information, contact the

Department of State, Corporate Information at 850-245-6052 or visit the website at [sunbiz.org](http://sunbiz.org).

**Question C** - Check the appropriate box to indicate if you are filing a Florida consolidated return.

**Question D** - Check the "Initial return" box if the return is the initial Florida return filed. Check "Final return" only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return.

**Question E** - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS Instructions for Form 1120.

**Question F** - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed.

**Question G-1** - Florida allows only one \$50,000 exemption to a controlled group of corporations as defined in s.1563, IRC. If the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the \$50,000 exemption for each corporation. If the controlled group is a parent-subsidary 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 22. **24**

### 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 12 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year. **12**

### 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. **13**

### 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. **14**

**Line 14 - Strong Families 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 - 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.

**Line 16 - New Markets Tax Credit**

Enter the amount from Line 16 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

**Line 17 - Entertainment Industry Tax Credit**

Enter the amount from Line 17 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

**Line 18 - Research and Development Tax Credit**

Enter the amount from Line 18 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

**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 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 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.

**Line 22 - s. 168(k), IRC, Special Bonus Depreciation**

Enter all amounts claimed as a special depreciation allowance under IRC s. 168(k) for property placed in service before January 1, 2027.

**Line 23 - Depreciation of Qualified Improvement Property**

Enter the depreciation taken in the computation of federal taxable income on qualified improvement property placed in service on or after January 1, 2018.

If bonus depreciation was taken on the qualified improvement property and the bonus depreciation was included on Line 22, it should not be added back again on this line.

**Line 24 - 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 25 - 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 26 - Other Additions**

Attach explanatory schedules. Examples:

**Line 20 - Residential Graywater System Tax Credit**

Enter the amount from Line 21 of Schedule V. This is the amount of the residential graywater system tax credit taken for the taxable year.

**(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 include an appropriate addition as determined on Florida Form F-1065.

**(2) Consolidated income adjustment.**

No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

[see s. 220.03(5)(c), F.S.]

[see s. 220.03(5)(b), F.S.]

**(3) Depreciation adjustment.**

The required depreciation adjustment is for Election A and Election B taxpayers.

**"Election A"** means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(b), F.S., to report and pay the corporate income/franchise tax as if the amendments to the Internal Revenue Code that were enacted after January 1, 1980, and before January 1, 1982, became effective on January 1, 1982. Taxpayers who made Election A are required to make a depreciation adjustment in computing corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1981.

**Bold Election A**

**"Election B"** means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(c), F.S., to report and pay the corporate income/franchise tax as if the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely. Taxpayers who made Election B are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1986.

**Bold Election B**

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 27 - Total

Enter the sum of Lines 1 through 26 on this line and on the front page of Florida Form F-1120, Line 3.

## Schedule II – Subtractions from Federal Taxable Income

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

### Line 1 - Gross Foreign Source Income Less Attributable Expenses

Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter income under s. 951A, IRC, on Line 1(c). Enter the total of expenses directly and indirectly attributable to ss. 78, 862, and 951A, IRC, and related amounts deducted under s. 250, IRC, on Line 1(d). Add s. 78 income plus s. 862 dividends plus s. 951A income and subtract expenses  $[1(a) + 1(b) + 1(c) - 1(d)]$ . Enter result on Line 1.

### Line 2 - Gross Subpart F Income Less Attributable Expenses

Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income  $(2[a] - 2[b])$ . Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

**Note:** Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

### Line 3 - Florida Net Operating Loss Carryover Deduction

See Florida Net Operating Loss Carryover Deduction (NOLD) instructions (page 4).

### Line 4 - Florida Net Capital Loss Carryover Deduction

See Florida Net Capital Loss Carryover Deduction instructions (page 5).

### Line 5 - Florida Excess Charitable Contribution Carryover

See Florida Excess Contribution Carryover Deductions instructions (page 5).

### Line 6 - Florida Employee Benefit Plan Contribution Carryover

See Florida Excess Contribution Carryover Deductions instructions (page 5).

### Line 7 - Nonbusiness Income

If the taxpayer's business is entirely within Florida, enter zero (0). If the taxpayer is doing business outside Florida, enter the amount of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 15).

### Line 8 - Eligible Net Income of an International Banking Facility

The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the

extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

### Line 9 - s. 168(k), IRC, Special Bonus Depreciation

With the exception of qualified improvement property placed in service on or after January 1, 2018, the amount required to be added back for s.168(k), IRC, bonus depreciation is provided back to a taxpayer through a subtraction over a seven-year period of one seventh of the amount of the addition, beginning with the tax year of the addition. Attach a schedule showing the taxable year and amount of the original addition, the amount of the original addition for qualified improvement property placed in service on or after January 1, 2018, and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

### Line 10 - Depreciation of Qualified Improvement Property

The recovery of amounts required to be added back to federal taxable income for qualified improvement property placed in service on or after January 1, 2018 (Schedule I, Line 23, and the portion related to such property added back on Schedule I, Line 22) 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 25 is provided back to a taxpayer through a subtraction on this line. The subtraction is limited to the deduction that would have been allowed without application of s. 181, IRC, if any. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

### Line 12 - Other Subtractions

Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

- (1) **Partnership adjustment.** Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must include an appropriate subtraction as determined on Florida Form F-1065.
- (2) **Certain foreign taxes.** Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20% of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.

### Line 13 - Total

Enter the sum of Lines 1 through 12 on this line and on the front page of Florida Form F-1120, Line 5.



### Schedule III – Apportionment of Adjusted Federal Income

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S., and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. The apportionment factors are weighted as follows: 25% to property, 25% to payroll, and 50% to sales.

**Note:** If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be 33-1/3% and the weighted percentage for the sales factor will be 66-2/3%. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25% to 50% each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100%.

All amounts related to nonbusiness income, income related to ss. 78, 862, 951, and 951A, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

#### III-A Line 1. Average Value of Property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except goodwill, owned and used in the business. The term "financial organization" includes any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of **any** of the following:

- (a) Coin or currency located in Florida.
- (b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers' acceptances.
- (c) Installment obligations on loans for which the customer initially applied at an office located in Florida.
- (d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.
- (e) A portion of a participation loan where the office that enters into the participation is located in Florida.
- (f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
- (g) Investments in securities that generate business income where the taxpayer's commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.
- (h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.
- (i) Leases of tangible personal property where the taxpayer's commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.
- (j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (k) Any other intangible personal property located in Florida used to generate business income.

#### III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, or
- (b) The employee's service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee's service, or
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.

### Sponsored Research and Development Contracts through a University

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

### III-A Line 3. Sales Factor

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income, if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Income from the sale, licensing, or other use of intangible personal property.
- (d) Sales of services.
- (e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

### Sales will be attributable to Florida using the following criteria:

- (a) Sales of tangible personal property will be "Florida sales" if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be "Florida sales" if the real or tangible personal property is in Florida.
- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in "Florida sales" if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

### For a financial organization, "Florida sales" will also include:

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.
- (d) Dividends received within Florida.
- (e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.

- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida or from installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest, resulting from the operation as a financial organization within Florida.

### III-A Line 4. Apportionment Fraction

For Lines 1, 2, and 3 of Schedule III-A, divide the amount in Column (a) by the amount in Column (b). Round the result to six decimal places. Enter the result in Column (c) of Schedule III-A. In Column (d), use the appropriate weight for each factor. See the note on page 10 for more detailed information. Multiply the amount in Column (c) by the weighted percentage in Column (d). Round the result to six decimal places. Enter the result in Column (e).

To compute the Florida apportionment fraction, add the weighted factors on Schedule III-A, Lines 1, 2, and 3 of Column (e). Enter the total on Schedule III-A, Line 4 and on Schedule IV, Line 2.

### III-D. Special Apportionment Fractions Insurance Companies

Insurance companies apportion adjusted federal income to Florida by multiplying it by a fraction. The numerator is the direct premiums written for insurance upon properties and risks in Florida and the denominator is direct premiums written on properties and risks everywhere. Florida defines the term "direct premiums written" as the total amount of direct premiums written, assessments, and annuity considerations, as reported on the annual statement filed by the company with the Florida Insurance Commissioner.

However, if the principal source of premiums written by an insurance company consists of premiums for reinsurance accepted by it, the numerator and denominator of the above fraction include the direct premiums written plus premiums written for reinsurance.

Enter the amounts within Florida in Column (a) and amounts everywhere in Column (b) on Schedule III-D, Line 1. Divide Column (a) by Column (b) and enter the result on Schedule III-D, Line 1, Column (c) and on Schedule IV, Line 2.

**Note:** Insurance companies using this apportionment fraction should attach a copy of Schedule T from their annual report.

### Transportation service companies

Taxpayers furnishing transportation services will use a single factor apportionment fraction to apportion their income to Florida. The term "taxpayers furnishing transportation services" includes taxpayers engaged exclusively in interstate commerce.

Florida apportions the income of transportation companies by multiplying their adjusted federal income by a fraction; the numerator is the revenue miles within Florida and the denominator is the revenue miles everywhere.

For transportation other than by pipeline, a revenue mile is the transportation of one passenger or one net ton of freight the distance of one mile for consideration.

Enter the amount within Florida in Column (a) and the amount everywhere in Column (b) on Schedule III-D, Line 2. Divide Column (a) by (b) and enter the result on Schedule III-D, Line 2, Column (c) and on Schedule IV, Line 2.

## Schedule IV – Computation of Florida Portion of Adjusted Federal Income

A taxpayer doing business outside Florida should use Schedule IV to compute the Florida portion of adjusted federal income. Florida does not allow a taxpayer to apportion income using Schedule IV if it is not considered to be doing business outside Florida.

### Apportionment of Adjusted Federal Income

#### Line 1 - Apportionable Adjusted Federal Income

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

#### Line 2 - Florida Apportionment Fraction

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

#### Line 4 - Net Operating Loss Carryover Apportioned to Florida

Enter the Florida net operating loss carryover deduction.

To support a deduction, you must attach a **schedule** showing how you computed the deduction. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4, including Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

#### Line 5 - Net Capital Loss Carryover Apportioned to Florida

Enter any available Florida net capital loss carryover deduction. See the Florida Net Capital Loss Carryover Deduction instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of loss, apportionment fraction for the taxable year in which the loss occurred, and amounts of the carryover(s) previously deducted.

#### Line 6 - Excess Charitable Contribution Carryover Apportioned to Florida

Enter any available Florida excess charitable contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

#### Line 7 - Employee Benefit Plan Contribution Carryover Apportioned to Florida

Enter any available Florida employee benefit plan excess contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

#### Line 8 - Total Carryovers Apportioned to Florida

Add Lines 4 through 7, and enter the total.

#### Line 9 - Adjusted Federal Income Apportioned to Florida

Subtract Line 8 from Line 3 and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).

## Schedule V – Credits Against the Corporate Income/Franchise Tax

**Note:** Credits against the tax may not exceed the corporate income/franchise tax liability.

Section 220.02(8), F.S., provides for an order of application for the credits against corporate income tax. The credits are listed in **Schedule V** in the order they must be applied. The Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit, available to certain insurers, is not listed in s. 220.02(8), F.S. Therefore <sup>24</sup> FLAHIGA credit is to be included in the "other credits" on Line <sup>22</sup> 22. You may find the instructions for the credit with the instructions for Line <sup>22</sup> 22 on page <sup>14</sup> 14. <sup>15</sup>

#### 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 <sup>(h)</sup> qualification. For qualifying projects defined in s. 220.191(1)(<sup>(h)</sup> 3), and 2., F.S., this credit is granted against only the portion of Florida corporate income tax generated by, or arising out of, the qualifying project. You must attach a pro forma tax return indicating the qualifying project's Florida taxable income for the year to claim this credit. Businesses may apply for this credit with the Florida Department of Commerce. A taxpayer that takes this credit against Florida <sup>(h)</sup> insurance premium tax is not eligible to take it against Florida corporate income tax. For qualifying projects defined in s. 220.191(1)(<sup>(h)</sup> 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. For tax years beginning on or after January 1, 2018, there is no Florida AMT and no additional Florida AMT credit will be created.

**See page 18 for new Line 11 - Child Care Tax Credits**

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 26) exceed subtractions (Schedule II, Lines 3 through 12, and if your apportionment fraction is not 100% Florida, Schedule IV, Line 8).

#### Line 10 - Contaminated Site Rehabilitation Tax Credit: (voluntary cleanup tax credit)

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

#### 12 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.

#### 13 Line 12 - Florida Tax Credit Scholarship Program Credit: (contributions to nonprofit scholarship-funding organizations tax credit)

A credit is available against Florida corporate income tax for contributions to nonprofit scholarship-funding organizations (SFOs). To learn more about this credit or to submit your application, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives select Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years ~~(five [5] years for carry forward amounts from tax years beginning prior to January 1, 2010).~~ period

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1875, F.S.

**Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 12.

#### 14 Line 13 - New Worlds Reading Initiative Credit

A credit is available against the corporate income tax for contributions to the administrator under the New Worlds Reading Initiative. To learn more about this credit, or to submit your application, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives, select the Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1876, F.S.

**Attach a copy of the certificate of contribution from the administrator to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit, refer to Florida Form DR-336200, *The New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

**15 Line 14 - Strong Families Tax Credit (credit for contributions to eligible charitable organizations)**

A credit is available against Florida corporate income tax for contributions to eligible charitable organizations under the Florida Strong Families Tax Credit Program. To learn more about this credit, or to submit your application, go to [floridarevenue.com/taxes/cit](http://floridarevenue.com/taxes/cit) and under Tax Incentives select the Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1877, F.S.

**Attach a copy of the certificate of contribution from each eligible charitable organization to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit, refer to Florida Form DR-226200, *Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

**16 Line 15 - Live Local Program Florida 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.

**17 Line 16 - 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 Florida Department of Commerce. 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 16.

**Line 17 - 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 [filmflorida.com](http://filmflorida.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 17.~~

**Line 18 - 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 ~~16~~ **17**.

**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 ~~16~~ **18**.

**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~~

**calendar year prior to**

no later than May 1 of the calendar year following the year in which the qualified expenditures were made

The Department of Revenue must approve this credit before it can be taken or transferred.

~~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 must be 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. **19**

**22 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.

**24 Line 22 - 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.

**25 Line 23 - Total Credits Against 24 Tax**

Enter the sum of Lines 1 through 22 on this line and on the front page of Florida Form F-1120 (Line 12).

Line 21 - Residential Graywater System Tax Credit  
See page 18 for Line 21 text

**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 23 - Individuals with Unique Abilities Tax Credit Program (Text for new Line 23 is on Page 18)

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	\$ -

#### 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>
<del><b>F-1120A</b></del>	<del><i>Florida Corporate Short Form Income Tax Return</i></del>
<b>F-1120ES</b>	<i>Declaration/Installment of Florida Estimated Income/Franchise Tax</i>
<b>F-1120X</b>	<i>Amended Florida Corporate Income/Franchise Tax Return</i>
<b>F-1122</b>	<i>Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return</i>
<b>F-1156Z</b>	<i>Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax</i>
<b>F-1158Z</b>	<i>Enterprise Zone Property Tax Credit</i>
<b>F-2220</b>	<i>Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax</i>
<b>F-7004</b>	<i>Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return</i>

#### Filing Tips

- ✓ **Be sure to make copies of your return and schedules before filing with the Department of Revenue.**
- ✓ **Notify the Department of a change of address online at:  
[floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount)**
- ✓ **To find filing due dates for the current year go to the Department's website at  
[floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates)**

## Contact Us

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

Tax forms and publications are available at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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

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

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).



# DRAFT

## 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.
<del>Form F-1120A</del>	<del>Florida Corporate Short Form Income Tax Return</del>	<del>Rule 12C-1.051, F.A.C.</del>
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 F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit	Rule 12C-1.051, F.A.C.
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.
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.
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.

Add the 2 forms below to reference box

DR-446200 Live Local Program Notice of Intent to Transfer a Tax Credit Rule 12-29.003, F.A.C.

DR-556200 Child Care Tax Credits Notice of Intent to Transfer a Tax Credit Rule 12-29.003, F.A.C.

## New Line 11 for Page 13

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**Line 11 - Child Care Tax Credits**

A credit is available against Florida corporate income tax for taxpayers that

- establish an eligible child care facility for employees;
- operate a child care facility for employees; or
- pay an eligible child care facility in the name and for the benefit of an employee.

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 five (5) taxable years.

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. 220.19, F.S.

Attach a copy of your approval letter from the Department to the return.

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-556200, *Child Care Tax Credits 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

## New line 21 for page 15

**Line 21 - Residential Graywater System Tax Credit**

A credit is available against Florida corporate income tax to a developer or homebuilder for each NSF/ANSI 350 Class R certified noncommercial, residential graywater system purchased during the taxable year. The credit is equal to 50% of the cost of each system, but may not exceed \$4,200. A developer or homebuilder may not receive total credits in excess of \$2 million per taxable year. Attach your certification from the Florida Department of Environmental Protection to the return. 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 20.

## New Line 23 for page 15

**Line 23 - Individuals with Unique Abilities Tax Credit Program**

A credit is available against Florida corporate income tax for qualified taxpayers that employ certain qualified employees with a physical or intellectual impairment. The credit is equal to \$1 for each hour the qualified employee worked during the taxable year, up to 1,000 hours. The maximum credit per taxpayer is \$10,000 per taxable 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 five (5) taxable years.

Under **What's New?**

### **Child Care Tax Credits**

A credit is available against Florida corporate income tax for taxpayers that:

- establish an eligible child care facility for employees;
- operate a child care facility for employees; or
- pay an eligible child care facility in the name and for the benefit of an employee.

To learn more about this credit, or to submit your application, go to

**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.

### **Under Credit for Qualified Railroad Reconstruction or Replacement Expenditures**

Taxpayers may now apply for this credit online. To learn more about this credit, or to submit your application, go to **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 or transferred. Unused credits may be carried forward up to five (5) taxable years.

### **Residential Graywater System Tax Credit**

A credit is available against Florida corporate income tax to a developer or homebuilder for each NSF/ANSI 350 Class R certified noncommercial, residential graywater system purchased during the taxable year. The credit is equal to 50% of the cost of each system, but may not exceed \$4,200. A developer or homebuilder may not receive total credits in excess of \$2 million per taxable year. Taxpayers apply for the credit with the Florida Department of Environmental Protection. Unused credits may be carried forward up to two (2) taxable years.

### **Individuals with Unique Abilities Tax Credit Program**

A credit is available against Florida corporate income tax for qualified taxpayers that employ certain qualified employees with a physical or intellectual impairment. The credit is equal to \$1 for each hour the qualified employee worked during the taxable year, up to 1,000 hours. The maximum credit per taxpayer is \$10,000 per taxable year. To learn more about this credit, or to submit your application, go to **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.



## Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Tax Credit

F-11915  
R. XX/XX  
Rule 12C-1.051, F.A.C.  
Effective XX/XX  
Page 1 of 2

Text in box added to inform of  
online application availability

Apply online at **floridarevenue.com/taxes/SingleTaxCredits**. It's fast and secure.

Florida law requires the Florida Department of Revenue to approve a Credit for Qualified Railroad Reconstruction or Replacement Expenditures before the credit may be used on a Florida corporate income/franchise tax return or transferred. 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 credit against the Florida corporate income tax imposed by Chapter 220, Florida Statutes (F.S.), equal to 50 percent of a qualifying railroad's qualified expenditures incurred in Florida during the taxable year. The amount of the credit may not 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 calendar year prior to the taxable year in which the qualified expenditures were incurred. **Only one application may be filed per qualifying railroad per taxable 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 <i>Florida Corporate Income/Franchise Tax Return</i> (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 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.)

### Requested Credit for Qualified Railroad Reconstruction or Replacement Expenditures:

Submit this application directly to the Department **no later than May 1** of the calendar year following the year in which the qualified expenditures were made.

Applying for Tax Year: Beginning \_\_\_\_\_ Ending \_\_\_\_\_

**Required documentation.** Include the following with your application:

- The total amount and description of each qualified expenditure.
- Financial receipts or other records necessary to verify the accuracy of the information submitted.
- A copy of federal Form 8900 (*Qualified Railroad Track Maintenance Credit*), if such form was filed with the Internal Revenue Service (IRS) within 60 days prior to submitting this application. Otherwise, submit federal Form 8900 directly to **CreditTrackingGroup@floridarevenue.com** within 60 days of submitting federal Form 8900 to the IRS.
- Sufficient information and documentation for the Department to verify the eligibility of your qualified expenditures for the taxable year.

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## Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Tax Credit

F-11915  
R. XX/XX  
Page 2 of 2

### Requested credit computation:

(1) Enter the amount of qualified expenditures in Florida during the taxable year.	1	
(2) Enter 50 percent (50%) of Line 1.	2	
(3) Enter the number of miles of railroad track in Florida owned or leased by the qualifying railroad on the last day of the prior calendar year.	3	
(4) Multiply Line 3 by \$3,500.	4	
(5) Requested credit. Enter the lesser of Line 2 or Line 4.	5	

A "qualifying railroad" means any Class II or Class III railroad operating in Florida on the last day of the calendar year prior to the taxable year for which the credit is claimed, pursuant to the classifications in effect for that year as set by the United States Surface Transportation Board. See also 49 C.F.R. § 1201 (1-1 *Classification of carriers*).

"Qualified expenditures" means gross expenditures made in Florida by a qualifying railroad during the taxable year in which the credit is claimed, provided such expenditures were made for track that was owned or leased by the qualifying railroad on the last day of the prior calendar year and were:

- For the maintenance, reconstruction, or replacement of railroad infrastructure, including track, roadbed, bridges, industrial leads and sidings, or track-related structures which were owned or leased by the qualifying railroad; or
- For new construction by the qualifying railroad of industrial leads, switches, spurs and sidings, and extensions of existing sidings located in Florida.

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 Qualified Railroad Reconstruction or Replacement Expenditures, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

If you are unable to apply online at [floridarevenue.com/taxes/SingleTaxCredits](http://floridarevenue.com/taxes/SingleTaxCredits), submit your completed application to:

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

**Fax:** 850-921-1171

or

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)



Florida Credit for Qualified Railroad  
Reconstruction or Replacement Expenditures  
Notice of Intent to Transfer a Credit

12C-1.051

F-11915T

R. 07/24

Rule 12C-1.051, F.A.C.

Effective 7/24

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Pursuant to section 220.1915(4), Florida Statutes (F.S.), a qualifying railroad may transfer an unused credit for qualified railroad reconstruction or replacement expenditures, in whole or in part, at any time after receipt of approval of credit or during the 5 taxable years following the taxable year the credit was originally earned by the qualifying railroad.

The taxpayer to which the credit is transferred must either:

- transport property using the rail facilities of any qualifying railroad or furnish railroad-related property or services, as those terms are defined in 26 C.F.R. s. 1.45G-1(b), to any railroad operating in Florida; or
- be a railroad

This form must be filed with the Department of Revenue within 30 days after the transfer.

**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 <i>Florida Corporate Income/Franchise Tax Return</i> (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 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.)

**Transfer of Credit or Carryforward Credit**

Original amount of credit earned by the qualifying railroad	\$
Taxable year credit was originally earned by the qualifying railroad	
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.)	\$
Remaining taxable years for which the credit may be claimed	

**Florida Credit for Qualified Railroad  
Reconstruction or Replacement Expenditures**  
**Notice of Intent to Transfer a Credit**

F-11915T  
R. 07/24  
Page 2 of 3

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<b>Part II - Receiving Business Information</b> - 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 <i>Florida Corporate Income/Franchise Tax Return</i> (Form F-1120), provide:		
Parent Corporation's Name: _____		Parent FEIN: _____

<b>* 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.</b>
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.'
<input type="checkbox"/> Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
<input type="checkbox"/> 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.)

<b>The receiving business is subject to tax under Ch. 220, F.S., and: (check all that apply; at least one box must be checked)</b>	
Include documentation supporting the box checked below when filing your form.	
<input type="checkbox"/>	The receiving business transports property using the rail facilities of any qualifying railroad.
<input type="checkbox"/>	The receiving business furnishes railroad-related property or services to any railroad operating in Florida.
<input type="checkbox"/>	The receiving business is a railroad.



**Florida Credit for Qualified Railroad  
Reconstruction or Replacement Expenditures  
Notice of Intent to Transfer a Credit**

F-11915T  
R. 07/24  
Page 3 of 3

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

I understand that the Department of Revenue will provide information regarding the transfer of a credit authorized under section 220.1915, F.S., *Credit for qualified railroad reconstruction or replacement expenditures*, to the Receiving Business. 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 Qualified Railroad Reconstruction or Replacement Expenditures, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

**Submit your completed *Notice of Intent to Transfer a Credit* to:**

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

**Fax:** 850-921-1171

or

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)



Florida Individuals with Unique Abilities  
Tax Credit Program  
Application for Tax Credit

12C-1.051

F-11992  
N. 07/24  
Rule ~~12CER24-2~~, F.A.C.  
Effective 07/24  
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Apply online at [floridarevenue.com/taxes/SingleTaxCredits](https://floridarevenue.com/taxes/SingleTaxCredits). It's fast and secure.

Florida law requires the Florida Department of Revenue to approve allocations of tax credits available under the Florida Individuals with Unique Abilities 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.

**If you are required to file Form F-1120 (Florida Corporate Income/Franchise Tax Return) by electronic means, you must apply for a credit online under the Florida Individuals with Unique Abilities Tax Credit Program.**

For taxable years beginning during calendar years 2024-2026, Florida law provides a credit against the Florida corporate income/franchise tax imposed by Chapter 220, Florida Statutes (F.S.), to a qualified taxpayer that employs a qualified employee during the taxable year.

A **qualified taxpayer** means a taxpayer who employs a qualified employee at a business located in Florida.

A **qualified employee** means a person who has a physical or intellectual impairment that substantially limits one or more major life activities; a person who has a history or record of such an impairment; or a person who is perceived by others as having such an impairment, **and** the person has been employed for at least 6 months by a qualified taxpayer.

The credit is equal to one dollar for each hour the qualified employee worked during the taxable year, up to 1,000 hours. The maximum tax credit available to a qualified taxpayer is \$10,000 each year. Complete the requested credit computation schedule on page 2 of this form. Additional schedules may be attached if you have more than 10 qualified employees.

**A separate application is required for each taxable year.**

**Requested Tax Credit:**

☐ Applying for Tax Year Beginning on or after  
January 1, 2024 through December 31, 2024  
Tax Year  -

☐ Applying for Tax Year Beginning on or after  
January 1, 2025 through December 31, 2025  
Tax Year  -

☐ Applying for Tax Year Beginning on or after  
January 1, 2026 through December 31, 2026  
Tax Year  -

**Business Information**

Business Name: <input type="text"/>		Federal Employer Identification Number (FEIN): <input type="text"/>	
Mailing Address: <input type="text"/>			
City: <input type="text"/>	State: <input type="text"/>	ZIP: <input type="text"/>	
Contact Name: <input type="text"/>	Telephone Number: <input type="text"/>	Email Address*: <input type="text"/>	

If you are included in a consolidated *Florida Corporate Income/Franchise Tax Return* (Form F-1120), provide:

Parent Corporation's Name: <input type="text"/>	Parent FEIN: <input type="text"/>
----------------------------------------------------	--------------------------------------

\* 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 218.05(2), F.S.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting "Yes" below, otherwise, select "No."

- ☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- ☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

### Requested credit computation schedule:

(a) Employee meets the definition of qualified employee? (Do NOT include personally identifiable information about the qualified employee.)					(b) Enter the number of hours the qualified employee worked during the taxable year.	(c) Enter the lesser of \$1,000 or the number of hours from Column (b) multiplied by \$1.	
Employee #1	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		1. \$	
Employee #2	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		2. \$	
Employee #3	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		3. \$	
Employee #4	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		4. \$	
Employee #5	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		5. \$	
Employee #6	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		6. \$	
Employee #7	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		7. \$	
Employee #8	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		8. \$	
Employee #9	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		9. \$	
Employee #10	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No		10. \$	
Requested credit. Total lines 1-10 of Column (c) plus any additional schedules, if applicable.						\$	

Under penalties of perjury, I declare that I have read the foregoing application, 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 Individuals with Unique Abilities Tax Credit Program, contact Revenue Accounting:

**Phone:** 850-617-8586

**Fax:** 850-921-1171

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@floridarevenue.com)

If you are unable to apply online at [floridarevenue.com/taxes/SingleTaxCredits](http://floridarevenue.com/taxes/SingleTaxCredits), submit your completed application to:

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

**Fax:** 850-921-1171

or

**Email:** [CreditTrackingGroup@floridarevenue.com](mailto:CreditTrackingGroup@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).



# Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

**01/25** F-2220 R. 01/24  
Rule 12C-1.051, F.A.C.  
Effective 01/24  
Page 1 of 2

XX/XX

# DRAFT

For Tax Year:	Federal Employee Identification Number (FEIN):
Beginning	Name:
Ending	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				
the installment dates ↓ Enter in Columns 1 through 4 the installment dates. (See Installment Dates in the instructions.)	Computation of Underpayments			
	Due Dates of Installments			
	(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 credit from the beginning of the taxable year through the installment date indicated.	The amount of certain credits				Increase height of row 8(a) so that taxpayers may input an amount under 25%, 50%, 75%, or 100% of tax			
8(a). Tax on prior year's income using current year's tax rate:	25% of tax	50% of tax	75% of tax	100% of tax				
8(b). <del>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.</del> Each corresponding certificate of contribution must be issued on or before the return's due date or valid extended due date.					See page 2 for a complete list.			
8(c). Line 8(a) less Line 8(b). This is the prior year's income adjusted for the contributions listed in Line 8(b).								

Check below if the or credit approval letter each underpaid installment [Line 7 must equal or exceed Line 8(c)]

Attach a schedule credits earned for the taxable year on 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.	Computation of Penalty and Interest			
	Due Dates of Installments			
	(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)				Total Penalty
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.				Total Interest
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

F-2220  
R. 01/24  
Page 2 of 2

# DRAFT

- The Child Care Tax Credits Program under s. 220.19, F.S.; and

**Installment Dates** – Generally, for tax years ending 6/30, the declaration or payment of estimated tax is due on or before the last day of the 4th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. For tax years not ending on 6/30, the declaration or payment of estimated tax is due on or before the last day of the 5th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. Installment due dates that fall on a Saturday, Sunday, or legal holiday extend to the next business day, with the exception of installments due on the last day of June, which must be paid on or before the last Friday of June.

**Estimated Tax** – Every domestic or foreign corporation or other entity subject to taxation under Chapter 220, Florida Statutes (F.S.), must report estimated tax for the taxable year if the amount of income tax liability for the year is expected to be more than \$2,500.

**Purpose of Form** – This form will enable taxpayers to determine if they paid the correct amount of each installment of estimated tax by the proper due date. If the minimum amount was not paid timely, we may impose penalty and interest.

**Computation of Underpayments** – Make entries on Lines 1 through 6 following the instructions for each line item. Enter on Line 4(c) the previous installment's overpayment (Line 6) but only if the overpayment exceeds all prior underpayments. If Line 6 shows an underpayment of any installment, complete Lines 7 and 8 and Lines 9 through 14, to the extent applicable. If the requirements for filing the declaration of estimated tax were met during the tax year and fewer than four installment payments were required, attach an explanatory statement including computations.

**Exception to Avoid Penalty and Interest** – You will not owe penalty or interest for an underpaid installment on Line 6 if the total amount of all payments made by the installment date equals or exceeds the amount that would have been required to be paid using the preceding year's tax (see section ~~220.34~~, F.S.). Calculate the exception using Lines 7 and 8. The prior year exception calculation includes credit earned for the following:

- The Florida Tax Credit Scholarship Program under s. 220.1875, F.S.;
- The New Worlds Reading Initiative under s. 220.1876, F.S.;
- The Strong Families Tax Credit Program under s. 220.1877, F.S.;

- The Live Local Program under s. 220.1878, F.S.;
- The Credit for Manufacturing of Human Breast Milk Derived Human Milk Fat under s. 220.1991, F.S.

**Each** If applicable, ~~each~~ certificate of contribution must be issued on or after the beginning of the tax year and on or before the due date of the return, or extended due date with a valid extension of time.

A taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of a credit when the allocation for ~~it~~ is made after a request for an extension of time. See ss. 220.1875, 220.1876, 220.1877, 220.1878 and 220.1991 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).