

**AGENDA**  
**FLORIDA DEPARTMENT OF REVENUE**

Meeting Material Available on the web at:  
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

**MEMBERS**

Governor Ron DeSantis  
Attorney General Ashley Moody  
Chief Financial Officer Jimmy Patronis  
Commissioner Nikki Fried

**March 29, 2022**

**Contacts: Alec Yarger, Deputy Director**  
**Office of Legislative and Cabinet Services**  
**(850) 617-8324**

**Jamie Peate, Legislation Specialist**  
**Office of Legislative and Cabinet Services**  
**(850) 617-8324**

**9:00 A.M**  
**LL-03, The Capitol**  
**Tallahassee, Florida**

<b>ITEM</b>	<b>SUBJECT</b>	<b>RECOMMENDATION</b>
1.	Respectfully request approval of the minutes of the September 21, 2021, Cabinet meeting. <b>(ATTACHMENT 1)</b>	<b>RECOMMEND APPROVAL</b>
2.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remain unchanged upon reaching the date applicable for final adoption. <b>(ATTACHMENT 2)</b>	<b>RECOMMEND APPROVAL</b>
3.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remain unchanged upon reaching the date applicable for final adoption. <b>(ATTACHMENT 3)</b>	<b>RECOMMEND APPROVAL</b>
4.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to the Child Support Program and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remain unchanged upon reaching the date applicable for final adoption. <b>(ATTACHMENT 4)</b>	<b>RECOMMEND APPROVAL</b>

# **ATTACHMENT 1**

In Re: Cabinet Meetings

---

Governor and Cabinet meeting

September 21, 2021

---

PHIPPS REPORTING

*Raising the Bar!*

MEETING OF THE GOVERNOR AND CABINET

PROCEEDINGS

DATE: Tuesday, September 21, 2021

TIME: Commenced at 9:03 a.m.  
Concluded at 11:53 a.m.

LOCATION: The Florida Capital  
Cabinet Meeting Room  
Lower Level  
400 S. Monroe Street  
Tallahassee, FL 32399

Stenographically Reported by:  
Diane B. Guldin, RPR

Job No.: 209345



1 MEMBERS:

2 Ron DeSantis - Governor

3 Ashley Moody - Attorney General

4 Jimmy Patronis - Chief Financial Officer

5 Nikki Fried - Commissioner of Agriculture

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

1 the unanimous approval of the Cabinet and  
2 confirmation of the Florida Senate.

3 I met with interim Secretary Hamilton, and  
4 asked him some really tough questions about the  
5 environment, and things that are challenging in  
6 our state, including DEP's failures at Piney  
7 Point. I believe he's a good man. And I said  
8 this before, it would be a glass ceiling that  
9 would be broken, the first African American  
10 secretary of the agency. So, the issue is not  
11 with him, it's the procedures of this body.

12 And, so, I do ask that either today or at  
13 the next Cabinet meeting that we actually put  
14 this on to the agenda, have a real interview,  
15 and unanimously then approve Mr. Hamilton.

16 GOVERNOR DESANTIS: So, you don't approve?

17 MS. FRIED: I'm asking for a public -- yes,  
18 a public interview, which is part of the rules  
19 of this body to have an actual interview  
20 publicly in front of --

21 GOVERNOR DESANTIS: So, you don't approve,  
22 you're saying?

23 MS. FRIED: There's no motion up.

24 GOVERNOR DESANTIS: Okay. All right. Mr.  
25 Zingale.

1 MR. ZINGALE: Good morning or afternoon.

2 Pleasure to be here today.

3 I've got four items on the agenda.

4 The first item is approval of the minutes.

5 Recommend approval.

6 GOVERNOR DESANTIS: All right. Move to  
7 approve.

8 MS. MOODY: Second.

9 MR. PATRONIS: Second.

10 GOVERNOR DESANTIS: All right. No  
11 objection, motion carries.

12 MR. ZINGALE: Second item deals with  
13 certification and training of the Department of  
14 Revenue.

15 We have an interested party that's  
16 requested to speak. It is my understanding that  
17 speakers typically get two to three minutes. I  
18 was planning on going over the agenda, breaking,  
19 and allowing the public to come up and speak,  
20 and then go back to take final action, with your  
21 permission.

22 GOVERNOR DESANTIS: Okay.

23 MR. ZINGALE: That said, at the December  
24 15th, 2020, Cabinet meeting the department  
25 requested permission to file notice of proposed

1 rule change containing 12 proposed rules, to  
2 incorporate current department practices  
3 relating to certification and training. This is  
4 the department's training program for property  
5 appraisers and tax collectors and their staff,  
6 and Department of Revenue staff.

7 The department practices related -- okay.

8 Okay. The department was given permission,  
9 and published a notice of proposed rule change  
10 on December 22nd, 2020. The department held two  
11 public hearings, one on January 13th, 2021, and  
12 May 5th, 2021, and received comments from one  
13 individual. As a result of these comments, and  
14 written correspondence from Gapsy, the proposed  
15 text of these 12 rules were updated and notice  
16 of changes were provided. And I'm simply going  
17 to provide highlights of about five of them for  
18 time consideration.

19 The first one deals with the establishment  
20 that the department's executive director and  
21 myself will administer the certification program  
22 for the department's employees. That for the  
23 admission and certification commission that has  
24 two parts, one for property appraisers, and one  
25 is for tax collectors. Each of them will

1 administer the certification process for their  
2 own employees.

3 On these committees there are two state  
4 association presidents. If they are not  
5 certified to serve on the committee, they're not  
6 certified, they can designate someone to serve  
7 in that position. That's the first proposed  
8 rule.

9 The second one, 12-9003 deals with the  
10 passing grade for a course, 70 percent.  
11 Allowing the process for a student who wants to  
12 accept the course, having taken the previous  
13 courses, allows that procedure in place.

14 The third clarifies that Certified Florida  
15 Evaluators, Certified Florida Collector  
16 Assistants, and Certified Cadastralist of  
17 Florida are not subject to continuing education  
18 requirements.

19 Rule -- Form Rule 12D-16002, index of forms  
20 provides this form DR-4001 to update the  
21 applicant's signature section by removing the  
22 acknowledgement relating to the Florida Code of  
23 Ethics for public officers and employees. The  
24 department does not have authority to compel  
25 acknowledgement, revise this Form DR-4001,

1 providing instructions, updates Form 4001 with  
2 correct reference to the portal.

3 And the last one that we will review is a  
4 technical one. Clarifies that any person with a  
5 certified Florida Evaluator or a certificate,  
6 okay, that becomes an elected official, that  
7 certificate will carry forward with that  
8 individual.

9 That is the highlights of the rules that  
10 are in front of you.

11 With that said, Ms. Sarah Cookie has  
12 requested some time in front of the committee.

13 GOVERNOR DESANTIS: How much time?

14 MR. ZINGALE: Your choice.

15 MS. COOKIE: I have five reasons why you  
16 should not adopt this.

17 I haven't had time to --

18 GOVERNOR DESANTIS: I will give you three  
19 minutes.

20 Go ahead. The floor is yours.

21 MS. COOKIE: Okay. I'm here today to ask  
22 the Governor and Cabinet to redact the  
23 Department of Revenue's tax -- property tax  
24 oversight rules regarding certification of the  
25 property tax officials. These rules are grossly

1 efficient, and highly problematic.

2 Reasons -- I will give you five top  
3 reasons.

4 Reason number one is that these rules  
5 contain a built-in conflict of interest. DOR  
6 has a statutory duty to oversee county property  
7 appraisers. However, without any statutory  
8 authority these rules require nine of the ten  
9 certification numbers to be county property  
10 appraisers, the same officials who benefit from  
11 the actions of the committee by getting pay  
12 raises upon certification.

13 The rules state that no certification shall  
14 be issued by the department until the  
15 appropriate committee has recommended  
16 certification. This arrangement allows county  
17 officials to control their own certifications,  
18 and control their own pay raises.

19 Reason number two. DOR's rules lack the  
20 requirement for tested recertification training  
21 on Florida specific subjects, such as ethical  
22 practices, and managing budgets in a lawful and  
23 ethical manner. This gross deficiency and  
24 pre-certification training is clearly a  
25 contributing factor in the unethical behavior of

1 the previous Seminole County Tax Collector, and  
2 previous Wakulla County Property Appraiser,  
3 which costs the tax payers millions of dollars.

4 These unfortunate events are described in  
5 excerpts from two newspaper articles published  
6 in 2020.

7 Excerpt one states, a typical Florida tax  
8 collector might incur between 10,000 and \$20,000  
9 in legal fees in any given year. Seminole  
10 County had incurred 1.4 million since Greenberg  
11 took office.

12 Excerpt two states, a county property  
13 appraiser in Florida illegally paid himself more  
14 than \$176,000. Incredibly DOR's training rules  
15 ignore Florida's glaring ethical problems in  
16 local government, and these rules should be  
17 redacted.

18 Reason number three. DOR's rules eliminate  
19 the requirement for certificate -- certification  
20 applicants to pledge compliance with a property  
21 tax specific Code of Ethics. The requirement  
22 has been in place since 1973, and was deleted  
23 despite statutory requirements, and despite the  
24 allowable policy in the Governor's executive  
25 order on ethics. In 2014 a property taxpayer



1 asked DOR to update its certification Code of  
2 Ethics, which was created in 1973 out of The  
3 Sunshine.

4 However, rather than update the Code of  
5 Ethics for consistency with 2009, taxpayer led  
6 the legislation, DOR instead proposes to delete  
7 the existing requirement for county property tax  
8 officials to pledge compliance with a Code of  
9 Ethics. DOR's main reason for deleting the Code  
10 of Ethics requirement is that DOR believes it  
11 lacks authority. This excuse does not hold  
12 water for at least two reasons.

13 First, DOR has continued to use the  
14 outdated 1973 Code of Ethics as recently as two  
15 weeks ago. And by its actions and statements it  
16 is saying it has authority to require an  
17 obsolete 1973 Code of Ethics, but lacks the  
18 authority to use an updated 2021 Code of Ethics.

19 Second, the 2009 legislation created a  
20 requirement for county appraisers to use, quote,  
21 professionally accepted appraisal practices, end  
22 quote, which includes numerous ethics  
23 requirements, but DOR has continued to ignore  
24 these ethics requirements.

25 Obviously there's a dire need for a

1 property tax specific Code of Ethics, but DOR  
2 rules ignore this dire need, and should be  
3 rejected.

4 Reason number four. A Sunshine violation  
5 is built into DOR's proposed rules. DOR's  
6 proposed rules require appointment of committees  
7 on training and certification, and require that  
8 the president of two outside county property  
9 appraisers associations be appointed to the  
10 committee. However, these two associations  
11 select their presidents out of The Sunshine.  
12 The result is that DOR rules require two of ten  
13 committee members to be selected secretly in  
14 violation of Florida Sunshine Laws, and these  
15 rules should be rejected.

16 Reason number five. DOR has made numerous  
17 violations of the Administrative Procedures Act,  
18 and most of these will be addressed later in  
19 other ways. But I would briefly mention two  
20 examples here today.

21 First, DOR has completely ignored a lower  
22 cost rule alternative submitted by a taxpayer to  
23 DOR in January of this year. By completely  
24 ignoring, and not responding to the lower cost  
25 alternatives submitted by a taxpayer DOR

1 violated the Administrative Procedures Act,  
2 which requires DOR to provide a description of  
3 any regulatory alternatives submitted, and a  
4 statement of the reasons for rejecting  
5 alternative and pay under the proposed rule.

6 Second, DOR failed to comply with the  
7 Administrative Procedures Act, which requires  
8 that when a workshop is held, the agency must  
9 ensure that persons responsible for preparing  
10 the proposed rule are available to explain the  
11 agency's proposal, and to respond to questions  
12 and comments regarding the rule being developed.

13 At the workshop and hearings for this rule  
14 DOR was never able to explain anything about  
15 major statutory terminology, such as  
16 professionally accepted appraisal practices, and  
17 appropriate appraisal methodology.

18 In making these rules DOR ignored comments  
19 and evaded questions on these items, and was  
20 unable or unwilling to provide any definitions  
21 for these taxpayer friendly terms enacted by the  
22 legislature over 12 years ago.

23 In conclusion, I ask that you reject DOR's  
24 deficient and taxpayer hostile rules.

25 And I thank you for allowing me to make

1       comments.

2               GOVERNOR DESANTIS: Thank you.

3               MR. ZINGALE: Brief comments on a couple of  
4       those, if you would, please.

5               With respect to ethics, obviously the lead  
6       for Governor is taken, and taking Chapter 212,  
7       and going beyond the Governor's agency is highly  
8       commendable.

9               With respect to what the department does  
10       with respect to ethics, we all know that elected  
11       officials, property appraisers, and tax  
12       collectors, you know, meet four hours annually,  
13       you know, every year, all of them do, which  
14       provide ethical understanding of what their jobs  
15       do.

16              With that said, everything under these --  
17       and not all property appraisers and tax  
18       collectors get certificates. But to keep those  
19       certificates they've got to take 24 hours a year  
20       annually of continuing education. Embedded in  
21       that is four hours of ethics training. Okay.  
22       It is ethics training as it relates to 212.

23              Who provides the ethics training?

24              Pat Gleason from the General Attorney comes  
25       in, and does the training for Sunshine, and

1 public records. Carrie Sillman from the Ethics  
2 Commission comes in, and provides the training  
3 on Code of Ethics.

4 So, they do get every year four hours worth  
5 of training. They can get them from the  
6 Department of Revenue, and there are many other  
7 avenues that they can get that kind of training.

8 If they're going to keep their certificate  
9 they get 24 hours worth of training, including  
10 the four hours, and the professionals, and the  
11 Attorney General staff, and the Ethics  
12 Commission provide that background.

13 With respect to, does the Department of  
14 Revenue have the ability to create a totally  
15 different ethical standard for a property  
16 appraiser, a constitutional officer or a tax  
17 collector, and say, this goes above and beyond  
18 what's in Chapter 12, and tell a Constitutional  
19 Officer, these are your ethics. We do not  
20 believe that the Department of Revenue has that  
21 authority. We do believe we have the authority  
22 to provide the training that we are providing  
23 under current law. We don't believe we have any  
24 authority to create brand new rules of ethics  
25 for property appraisers and tax collectors, and

1 say, we're going to train to that standard.

2 Okay. With respect to -- any questions on  
3 that?

4 GOVERNOR DESANTIS: Nope.

5 MR. ZINGALE: With respect to conflict of  
6 interest, again, the bottom line of what the  
7 Department of Revenue's role is with the  
8 property appraisers and tax collectors, it is --  
9 it is an assistance, overwhelmingly we are. The  
10 lead line in the statute is to provide an  
11 assistance. Training is part of that an  
12 assistance.

13 Along that line when you're designing what  
14 courses you're going to be provided, not only  
15 for certificate, but for all courses, okay, you  
16 are dealing with, in some cases, property  
17 appraisers offices that have seven staff. You  
18 have other property appraisers offices that have  
19 250 staff. The size of them make a difference.  
20 And, so, over time, okay, there has been created  
21 these committees to oversee the program.

22 The department is the one that comes up  
23 with the course curriculum and standards with  
24 respect to ethics. We meet the standards that  
25 the Ethics Commission are saying for those

1 courses.

2 With respect to these, we've had a massive  
3 increase in the current year of participation in  
4 both our training and our continuous education  
5 because we went to online training. Okay. And  
6 our participation went up 20,000.

7 Part of that enabled us the capability to  
8 reach into professional associations, IAAO, and  
9 provide online training from a lot of different  
10 places. The certificate program, though, needs  
11 input from people in terms of what their needs  
12 are.

13 While the two association presidents are  
14 there, I was unable -- unknowing that they are  
15 elected in Sunshine, and we will look into that.

16 But why do we have them sit on these  
17 committees?

18 One represents small county property  
19 appraisers, one represents big county property  
20 appraisers. We want that input from them in  
21 terms of what are the needs of their staff.

22 Okay. It's not the same for a big property  
23 appraiser, if they can get their staff, get  
24 their training from a lot of different  
25 directions. Small property appraisers have

1 different needs than others. So, our curriculum  
2 is broad.

3 What is on the certificate process is  
4 fairly narrow. Okay. It's the basic program  
5 that someone needs to be successful. But it --  
6 as we head in the rule today, only minimal  
7 standards. We go way beyond that in terms of  
8 making things available.

9 So, that's a response.

10 And I don't believe that is a conflict of  
11 interest. I think that's getting input from the  
12 people that need to help and assistance.

13 I have to listen a little more carefully,  
14 and come back at any time and provide feedback,  
15 but I do want you to know that not only do we  
16 believe that any time someone comes and talks  
17 publicly, there's value in content there. Okay.  
18 You have to listen for the value of the content.

19 What I picked up out of this realm, okay,  
20 and it stemmed from the leadership that the  
21 Governor was putting forth, and providing a  
22 higher standard of ethical conduct. I don't  
23 believe I have the authority to mandate how a  
24 constitutional officer should run their office  
25 ethically. But I do believe, and it's something



1 we put on the list for this round, I do believe  
2 there is an interest in the Department of  
3 Revenue within our capability reaching in terms  
4 of anybody out there that has gone beyond 212 in  
5 terms of saying these are ethical standards, and  
6 make that reference available to property  
7 appraisers, and tax collectors, and say, there  
8 are other ways than doing this than just 212,  
9 and they have the authority to go beyond that if  
10 they choose and want to do that.

11 So, with that I'm going to go back to: Do  
12 y'all have any questions?

13 GOVERNOR DESANTIS: We have these three  
14 rules I guess to vote on. So --

15 MR. ZINGALE: This is the first one.

16 GOVERNOR DESANTIS: Items for final  
17 approval?

18 MR. ZINGALE: Yes.

19 GOVERNOR DESANTIS: Okay. I move to  
20 approve.

21 MR. PATRONIS: Second.

22 GOVERNOR DESANTIS: Okay. No objection,  
23 motion carries.

24 MR. ZINGALE: Yes, sir.

25 GOVERNOR DESANTIS: Then we have three?

1 MR. ZINGALE: Yes, we have three.

2 I will get this in a minute.

3 GOVERNOR DESANTIS: Yeah.

4 MR. ZINGALE: Okay. Item 3 on the 2020  
5 voters passed Amendment 5, which extends the  
6 timeframe work for two years, three years for  
7 property appraisers to transfer accrued Save Our  
8 Homes Benefits.

9 In 2020 voters passed Amendment 6, which  
10 allowed a surviving spouse to continue to  
11 receive the ad valorem tax discount right to a  
12 Veteran after his or her death. In 2020 the  
13 legislature passed legislation, which allows a  
14 Veteran or the surviving spouse of a Veteran to  
15 apply for an exemption, and receive a prorated  
16 refund. The department created an amendment  
17 form to simplify the application process for  
18 taxpayers, that concludes the items in Item 2.

19 I'm going to have to read this one quickly.

20 The department respectfully requests  
21 approval of an authority to publish with the  
22 proposed rule of Florida Administrative Registry  
23 for rules relating to the property tax  
24 oversight, and further request approval to file  
25 and certify with the Secretary of State for

1 final approval under Chapter 120 Florida  
2 Statute. If the substance of the proposed rules  
3 remain unchanged upon reaching the date  
4 applicable for final adoption, recommend  
5 approval.

6 GOVERNOR DESANTIS: All right. Move to  
7 approve.

8 MR. PATRONIS: Second.

9 GOVERNOR DESANTIS: All right. Hearing no  
10 objection, the motion carries.

11 MR. ZINGALE: Item Number 4 deals with  
12 child support. These are the legislative  
13 changes that happened in the 2021 session. I'm  
14 going to provide highlights.

15 First one deals with Consumer Reporting  
16 Agencies. This is amended to provide that  
17 notices relating to the consumer reports who  
18 obligators are to be sent by registered mail  
19 instead of by certification -- certified and  
20 registered mail.

21 Okay. Garnishment of levy implements the  
22 Fast Data Exchange Program dealing with the  
23 administrative establishment and support, are  
24 amended to update the process for rendering  
25 final orders by removing the requirement for the

1 order to be filed with the Department of  
2 Revenue, as clerk of -- deputy and clerk.

3 Okay. And the last one deals with  
4 administrative paternity, allows for online  
5 scheduling of appointments for DNA testing.

6 GOVERNOR DESANTIS: Okay. I move to  
7 approve.

8 MR. ZINGALE: Okay. These are the same  
9 language we used in three.

10 GOVERNOR DESANTIS: Okay. Move to approve.

11 All right. Motion carries.

12 Okay. Thank you.

13 MR. ZINGALE: Appreciate you.

14 GOVERNOR DESANTIS: One final matter is Ad  
15 Com.

16 MR. FISHER: Governor and Cabinet. There's  
17 one item for Ad Com, and that is a consideration  
18 of the draft final order from the consolidated  
19 hearings that were at the last Cabinet's  
20 meeting.

21 And with us today are Josh Brad and Walt  
22 Waddles, will give a brief overview of that for  
23 you guys.

24 THE COURT STENOGRAPHER: Your name? Your  
25 name?

# **ATTACHMENT 2**



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

March 29, 2022

**MEMORANDUM**

**TO:** The Honorable Ron DeSantis, Governor  
Attention: Beau Beaubien, Deputy Chief of Staff

The Honorable Jimmy Patronis, Chief Financial Officer  
Attention: Tanya Cooper, Director of Cabinet Affairs  
Robert Tornillo, Senior Cabinet Aide

The Honorable Ashley Moody, Attorney General  
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture  
Attention: Kyle W. Troop, Director of Cabinet Affairs  
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

**THRU:** Jim Zingale, Executive Director

**FROM:** Lisa Vickers, Deputy Executive Director  
Andrea Moreland, Deputy Executive Director  
Alec Yarger, Deputy Director, Legislative and Cabinet Services

**SUBJECT:** Requesting Approval to File Notice of Proposed Rules and Hold Public Hearings; and  
Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption if the Rules  
Remain Unchanged

---

***Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact.***

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

***What is the Department requesting?*** Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for the proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

**Chapter 12-13 Compromise and Settlement**

- Rule 12-13.007, F.A.C., Grounds for Reasonable Cause for Compromise of Penalties
- Rule 12-13.0075, F.A.C., Guidelines for Determining Amount of Compromise

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

- Rule 12-24.001, F.A.C., Scope of Rules
- Rule 12-24.003, F.A.C., Requirements to File or to Pay Taxes by Electronic Means

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 [Florida Tax Credit Scholarship Program; Applications]
- 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

Chapter 12A-1 Sales and Use Tax

- Rule 12A-1.0015, F.A.C., Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- Rule 12A-1.004, F.A.C., Sales Tax Brackets
- Rule 12A-1.005, F.A.C., Admissions
- Rule 12A-1.020, F.A.C., Licensed Practitioners; Drugs, Medical Products and Supplies
- Rule 12A-1.056, F.A.C., Tax Due at Time of Sale; Tax Returns and Regulations
- Rule 12A-1.057, F.A.C., Alcoholic and Malt Beverages.
- Rule 12A-1.060, F.A.C., Registration
- Rule 12A-1.070, F.A.C., Leases and Licenses of Real Property; Storage of Boats and Aircraft
- Rule 12A-1.091, F.A.C., Use Tax
- Rule 12A-1.097, F.A.C., Public Use Forms
- Rule 12A-1.103, F.A.C., Remote Sales; Marketplaces [Mail Order Sales]
- Rule 12A-1.104, F.A.C., Sales of Property to be Transported to a Cooperating State
- Rule 12A-1.108, F.A.C., Exemption for Data Center Property
- Rule 12A-1.112, F.A.C., Sales Tax Paid by Dealers on Behalf of Purchasers

Chapter 12A-15 Discretionary Sales Surtax

- Rule 12A-15.001, F.A.C., Scope of Rules
- Rule 12A-15.002, F.A.C., Surtax Brackets
- Rule 12A-15.003, F.A.C., Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
- Rule 12A-15.008, F.A.C., Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax
- Rule 12A-15.012, F.A.C., Alcoholic and Malt Beverages
- Rule 12A-15.014, F.A.C., Transition Rule

Chapter 12A-16 Rental Car Surcharge

- Rule 12A-16.002, F.A.C., Imposition and Payment of the Surcharge
- Rule 12A-16.004, F.A.C., Registration
- Rule 12A-16.005, F.A.C., Exemption Permits, Certificates, and Affidavits
- Rule 12A-16.006, F.A.C., Surcharge Returns and Filing Requirements

- Rule 12A-16.008, F.A.C., Public Use Forms

Chapter 12A-19 Communications Services Tax

- Rule 12A-19.100, F.A.C., Public Use Forms

Chapter 12B-4 Documentary Stamp Tax

- Rule 12B-4.052, F.A.C., Computation of Tax; Definitions

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

- Rule 12B-5.150, F.A.C., Public Use Forms
- Rule 12B-5.600, F.A.C., Tracking System Reporting Requirements

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

- Rule 12B-7.008 Public Use Forms

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

- Rule 12B-8.003, F.A.C., Tax Statement; Overpayments

Chapter 12C-1 Corporate Income Tax

- Rule 12C-1.051, F.A.C., Forms

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules, including materials incorporated by reference, remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

Chapter 12-13 Compromise and Settlement

***Why are the proposed rules necessary?***

The purpose of this rulemaking is to update the Department's rules regarding compromise authority to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 5 of the chapter law amends Section 212.0596, to provide for the taxation of remote sales. Rules 12-13.007 and 12-13.0075 are being updated to allow penalty to be compromised based on reasonable cause on transactions involving remote sales of consumer goods when the person is not required to register as a dealer and has paid use tax and interest on the item. Section 11 of the chapter law amends Section 212.12, Florida Statutes, to eliminate the sales tax bracket system for calculating sales and use tax and replaces it with a rounding algorithm. Rule 12-13.0075 is amended to reflect this change by eliminating obsolete guidelines for compromising tax, interest, and penalty for the failure to use the bracket system.

***What do the proposed rules do?***

The proposed revision to Rule 12-13.007 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12ER21-3. The proposed revisions to Rule 12-13.0075 strike language related to the sales tax bracket system, which has been replaced by a rounding algorithm; replaces the term mail order sales with the term remote sales; and is consistent with emergency rule 12ER21-4.



***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on September 9, 2021, and held a workshop on September 23, 2021.

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

***Why are the proposed rules necessary?***

The purpose of this rulemaking is to update the Department's rules on the payment of taxes and submission of returns by electronic means to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 10 of the chapter law amends Section 212.11, Florida Statutes, to require a marketplace provider that is a dealer and a person who is required to collect and remit sales tax on remote sales to file returns and pay taxes by electronic means. Rules 12-24.001 and 12-24.003 are amended to reflect these provisions.

***What do the proposed rules do?***

The proposed revision to Rule 12-24.001 adds a statutory reference related to the remittance of tax by marketplace providers and persons required to remit sales tax on remote sales and is consistent with emergency rule 12ER21-5. The proposed amendment to Rule 12-24.003 adds marketplace providers and persons required to collect tax on remote sales to the list of dealers who are required to file sales tax returns and remit tax electronically under section 212.11(4)(f), F.S., and is consistent with emergency rule 12ER21-6.

***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on September 9, 2021, and held a workshop on September 23, 2021.

Chapter 12-29 Multitax Credits

***Why are the proposed rules necessary?***

The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of Children and Families. Chapter 2021-31, L.O.F., created ss. 211.0253, 212.1834, 220.1877, 561.1213, and 624.51057, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., The New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of the initiative designated by the Department of Education. Chapter 2021-193, L.O.F., created ss. 211.0252, 212.1833, 220.1876, 561.1212, and 624.51056, F.S., which establish the amount of tax credits allowed for contributions to the administrator of the initiative. The proposed amendments to Rules 12-29.001, 12-29.002, and 12-29.003, and the creation of Rules 12-29.004 and 12-29.005 reflect these provisions.

***What do the proposed rules do?***

Rule 12-29.001 has been amended to include the Strong Families Tax Credit program and the New Worlds Reading Initiative in the scope for Chapter 12-29. Rule 12-29.002 has been amended to add the Strong Families Tax Credit program to the order in which credits may be taken against insurance premium tax due. Rule 12-29.003 is amended to incorporate six new forms implementing the two new tax credit programs and revise one form for the Florida Tax Credit Scholarship program to incorporate the order of credits for insurance premium tax due. Rule 12-29.004 is created to implement the Strong Families Tax Credit program. Rule 12-29.005 is created to implement the New Worlds Reading Initiative tax credit program.

The following forms are included in the proposed amendments to Rule 12-29.003:

- DR-116000, Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations
- DR-226000, Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to an Eligible Charitable Organization
- DR-226100, Strong Families Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit
- DR-226200, Strong Families Tax Credit – Notice of Intent to Transfer a Tax Credit
- DR-336000, The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator
- DR-336100, The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit
- DR-336200, The New Worlds Reading Initiative – Notice of Intent to Transfer a Tax Credit

***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on November 1, 2021, and scheduled a workshop for November 16, 2021, if requested in writing. No request was received.

Chapter 12A-1 Sales and Use Tax

***Why are the proposed rules necessary?***

The purpose of this rulemaking is to update the Department's rules relating to sales and use tax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida.

- Revisions to Rule 12A-1.0015 implement the provisions of s. 212.06(5)(b), F.S., as amended by Section 18 of Chapter 2021-31, L.O.F. These legislative changes create a process by which a forwarding agent may apply to the Department for and receive a Certificate of Forwarding Agent Address; the provisions require the Department to publish a complete list of certificate holders to its website. Tangible personal property which has been imported, produced, or manufactured in Florida is not subject to tax if the tangible personal property is delivered to a forwarding agent for export and if that forwarding agent holds a Certificate of Forwarding Agent Address.
- Revisions to Rule 12A-1.005 replace the application of the sales tax bracket system with the application of the rounding algorithm to the sale of admissions (Chapter 2021-2, § 11, L.O.F.).
- Revisions to Rule 12A-1.020 incorporate the exemption from tax of specific items of tangible personal property that assist in independent living (Chapter 2021-31, § 21, L.O.F.); these revisions are included in Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097.

- Revisions to Rules 12A-1.056, 12A-1.060, 12A-1.091, and 12A-1.103 implement changes regarding the taxation of marketplace sales and remote sales (Chapter 2021-2, L.O.F.).
  - Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes.
  - Effective April 1, 2022, marketplace sellers may collect and remit sales tax on sales made through a marketplace when the marketplace seller meets the conditions set forth in s. 212.05965(11), F.S.
  - The newly created reference document Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, is incorporated in Rule 12A-1.060 and provides screenshots of registration screens required to be completed by an out-of-state business that is a marketplace provider or that makes remote sales and is registering as a new business in Florida (Chapter 2021-2, L.O.F.).
- Proposed amendments to Rule 12A-1.097 incorporate the following:
  - Revisions to two forms which implement provisions related to marketplace providers and remote sales: Form DR-1, Florida Business Tax Application; and Form DR-1A, Application for Registered Businesses to Add a New Florida Location (Chapter 2021-2, L.O.F.); additionally, the forms include a revision to the question for the registration for collection of the rental car surcharge.
  - Revisions to three forms to replace the sales tax bracket system with information about the new rounding algorithm (Chapter 2021-2, § 11, L.O.F.): Form DR-7N, Instructions for Consolidated Sales and Use Tax Return; Form DR-15EZ, Instructions for DR-15EZ Sales and Use Tax Returns; and Form DR-15N, Instructions for DR-15 Sales and Use Tax Returns.
  - The creation of a new form for forwarding agents to apply for a Florida Certificate of Forwarding Agent Address (Form DR-1FA, Application for a Florida Certificate of Forwarding Agent Address).
- Revisions to Rule 12A-1.057 and the creation of Rule 12A-1.112 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S (Chapter 2021-31, § 19, L.O.F.).
- Revisions to Rule 12A-1.070 and the proposed repeal of Rule 12A-1.004 remove reference to the sales tax bracket system which has been replaced with a rounding algorithm (Chapter 2021-2, § 11, L.O.F.).
- Rule 12A-1.104 is proposed for repeal as it is duplicative of statute.
- Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate (Chapter 2021-31, § 20, L.O.F.).

The rulemaking addresses amendments to Sections 212.04, 212.05, 212.054, 212.0596, 212.06, 212.07, 212.11, 212.12, and 212.18, F.S., as well as the creation of Section 212.05965, F.S., contained in Chapter 2021-2, L.O.F. The rulemaking also addresses amendments to Sections 212.06, 212.07, and 212.08, F.S., contained in Chapter 2021-31, L.O.F.

***What do the proposed rules do?***

- The proposed amendments to Rule 12A-1.0015 outline the application process, eligibility criteria, and renewal requirements for a Florida Certificate of Forwarding Agent Address, as well recordkeeping requirements and when a forwarding agent is required to collect and remit tax.
- Rule 12A-1.004 is proposed for repeal as the 2021 legislature replaced the sales tax bracket system with a rounding algorithm.

- Proposed revisions to Rule 12A-1.005 address the collection of sales tax on the cost of admission based on the rounding algorithm which has replaced the sales tax bracket system and is consistent with emergency rule 12AER21-7.
- The proposed amendments for Rule 12A-1.020 incorporate a 2021 legislative change which exempts specific items that assist in independent living; this list has been added to Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097.
- The proposed rule language for Rule 12A-1.056 strikes language related to the collection allowance for dealers who made mail order sales and is consistent with emergency rule 12AER21-8.
- Revisions to Rule 12A-1.057 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language.
- The proposed rule language for Rule 12A-1.060 is consistent with emergency rule 12AER21-9, which included a previous version of Form DR-1MP; provides information regarding how marketplace providers, marketplace sellers, and remote sellers must register as dealers with the Department; adopts, by reference, Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, which is provided as a reference for businesses registering as a marketplace provider or remote seller.
- The proposed rule language for Rule 12A-1.070 is consistent with emergency rule 12AER21-10, which strikes language related to the sales tax bracket system.
- The proposed revision to Rule 12A-1.091 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-11.
- Proposed revisions to Rule 12A-1.097 incorporate revisions to two forms implementing provisions related to marketplace providers, remote sales, and rental car surcharge; revisions to three forms that replace the sales tax bracket system with information about the new rounding algorithm; revisions to one form to include a list of items that assist in independent living which are exempt from sales tax; and the creation of a new form to apply for a Florida Certificate of Forwarding Agent Address.
- Rule 12A-1.103 has been substantially reworded so the rule includes definitions related to marketplaces and remote sales; stipulates who is required to collect sales tax on sales made through a marketplace; includes provisions for certain marketplace sellers to collect sales tax on sales made through a marketplace; provides that marketplace providers and remote sellers are required to collect both sales tax and discretionary sales surtax; and is based on emergency rule 12AER21-13.
- Rule 12A-1.104 is proposed for repeal as it is duplicative of statute.
- Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate.
- The proposed rule language creating Rule 12A-1.112 addresses when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S.

Form changes include:

- DR-1, Florida Business Tax Application
- DR-1A, Application for Registered Businesses to Add a New Florida Location
- DR-1FA, Application for a Florida Certificate of Forwarding Agent Address (*new form*)
- DR-7N, Instructions for Consolidated Sales and Use Tax Return
- DR-15EZ, Instructions for DR-15EZ Sales and Use Tax Returns
- DR-15N, Instructions for DR-15 Sales and Use Tax Returns
- DR-46NT, Nontaxable Medical Items and General Grocery List

- DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales (*new form*)

***Were comments received from external parties?*** Yes.

A rule development workshop was held on September 23, 2021. During the workshop, the Department received a comment regarding the definition of the term “remote seller” in Rule 12A-1.103. The Department considered the comment and determined that the rule did not need to be revised.

The Department published a Notice of Rule Development on September 20, 2021, to advise the public of an additional change to Form DR-1 and Form DR-1A and that a workshop would be scheduled, if requested in writing. No request was received.

A rule development workshop was held on November 15, 2021, to present proposed revisions to Rule 12A-1.0015 establishing the provisions related to the Florida Certificate of Forwarding Agent Address, as well as the creation of Form DR-1FA, Application for a Florida Certificate of Forwarding Agent Address. One comment of technical nature was received during the workshop and two comments related to the clarification of rule text. The Department considered the comments and determined the rule did not need to be revised based on the technical comment, but the rule did need to be revised based on the two comments related to clarity.

The Department published an additional Notice of Rule Development workshop on November 1, 2021, and scheduled a workshop for November 16, 2021, if requested in writing. No request was received.

Chapter 12A-15 Discretionary Sales Surtax

***Why are the proposed rules necessary?***

The purpose of this rulemaking is to update the Department’s rules relating to discretionary sales surtax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida. Revisions to Rule 12A-15.001 and the proposed repeal of Rule 12A-15.002 remove reference to the sales tax bracket system, which has been replaced by a rounding algorithm (Chapter 2021-2, § 11, L.O.F.). Revisions to Rules 12A-15.003 and 12A-15.008 implement changes regarding the taxation of marketplace sales and remote sales (Chapter 2021-2, L.O.F.). Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes. Revisions to Rule 12A-15.012 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212 (Chapter 2021-31, § 19, L.O.F.). Revisions to Rule 12A-15.014 replaces the commercial rent tax rate with a statutory citation to capture the rate change which will become effective when the Unemployment Compensation Trust Fund reaches a set dollar amount pursuant to Section 14., Chapter 2021-2, L.O.F.

***What do the proposed rules do?***

The proposed revisions to Rule 12A-15.001 strike a reference to the sales tax bracket system and adds a reference to Form DR-15DSS, which provides the discretionary sales surtax rates for all Florida counties and is updated annually. Rule 12A-15.002 is proposed for repeal as the 2021 legislature replaced the sales tax bracket system with a rounding algorithm. The proposed revisions to Rule 12A-15.003 remove obsolete language related to mail order sales and the collection of discretionary sales surtax; add language to include

the sale of tangible personal property sold through a marketplace or by remote sale; replace the term mail order sales with remote sales; and is consistent with emergency rule 12AER21-15. The proposed revision to Rule 12A-15.008 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-16. Revisions to Rule 12A-15.012 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language. The proposed revision to Rule 12A-15.014 replaces the commercial rental tax rate with a statutory cross reference, which will allow the rule to remain current when the tax rate is reduced when the balance of the Unemployment Compensation Trust Fund exceeds the amount specified in section 13 of Chapter 2021-2, Laws of Florida.

***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on September 9, 2021, and held a workshop on September 23, 2021.

#### Chapter 12A-16 Rental Car Surcharge

##### ***Why are the proposed rules necessary?***

The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapter 2021-175, Laws of Florida. Section 2 of the chapter law amends Section 212.0606, Florida Statutes, to provide that a \$1 per day rental car surcharge applies to the first 30 days of the rental of shared vehicles through peer-to-peer car-sharing programs. The proposed amendments to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, as well as Form DR-15SWN (Instructions for Solid Waste and Surcharge Returns) and Form DR-15SWS (Schedule of Rental Car Surcharge by County), reflect these provisions.

##### ***What do the proposed rules do?***

Rule 12A-16.002 has been substantially reworded; the definitions have been updated to incorporate 2021 legislative changes; the surcharge imposed on peer-to-peer car-sharing program agreements has been added; and the proposed language also clarifies when the rental car surcharge is due. Rule 12A-16.004 has been substantially revised to incorporate peer-to-peer car-sharing programs and provide direction as to how motor vehicle rental companies, car-sharing services, and peer-to-peer car-sharing programs should register as a dealer for the purpose of remitting the rental car surcharge. The proposed language for Rule 12A-16.005 adds the term shared vehicle to incorporate the addition of peer-to-peer car-sharing programs. Rule 12A-16.006 has been amended to include how peer-to-peer car-sharing programs attribute the rental car surcharge to the appropriate county when filing the rental car surcharge return. The proposed amendments to Rule 12A-16.008 incorporate revisions to Form DR-15SWN and Form DR-15SWS, which have been revised to include the rental car surcharge imposed on peer-to-peer car-sharing program agreements.

Form changes include:

- DR-15SWN, Instructions for DR-15SW Solid Waste and Surcharge Returns
- DR-15SWS, Schedule of Rental Car Surcharge by County

***Were comments received from external parties?*** Yes. A rule development workshop was held on September 22, 2021. One comment was received during the workshop, which was also submitted in writing following the workshop. The comment was about the new statutory definition of the term "motor vehicle

rental company” as it related to long-term motor vehicle leasing companies. The Department considered the comment and determined that the rule did not need to be revised.

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

##### ***Why are the proposed rules necessary?***

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

##### ***What do the proposed rules do?***

The proposed revision adopts Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2022, through April 30, 2022, which includes a new communications services tax rate for the Town of Jay in Santa Rosa County, and Form DR-700016, Florida Communications Services Tax Return, effective May 1, 2022, which includes a new communications services tax rate for the town of Astatula in Lake County.

Form changes include:

- DR-700016, Florida Communications Services Tax Return, Effective January 1, 2022 – April 30, 2022
- DR-700016, Florida Communications Services Tax Return, Effective May 1, 2022

***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on September 9, 2021, and held a workshop on September 23, 2021. The Department published an additional Notice of Rule Development on February 21, 2022 to provide a workshop would be scheduled, if requested in writing. No request was received.

#### Chapter 12B-4 Documentary Stamp Tax

##### ***Why are the proposed rules necessary?***

The purpose of this rulemaking is to update the Department’s rules documentary stamp tax to address 2021 legislative changes contained in Chapter 2021-31, Laws of Florida. Section 14 of the chapter law amends Section 201.08, Florida Statutes, to provide that a modification of an original document, on which documentary stamp tax was previously paid, which changes only the interest rate and is made as the result of the discontinuation of an index to which the original interest rate is referenced, is not a renewal and is not subject to documentary stamp tax. Rule 12B-4.052 is updated to incorporate this change.

##### ***What do the proposed rules do?***

The proposed revision incorporates the new example of a modification to an original document that is not a renewal.

***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on September 9, 2021, and held a workshop on September 23, 2021.

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

***Why are the proposed rules necessary?***

This rulemaking addresses requirements for the submission of data used by the Department to track the movement of any product defined as motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. The proposed rule includes procedures for applying the penalty set forth in Section 206.485, Florida Statutes, for a continuing failure to comply with specified requirements after receiving notice of identified errors and an opportunity to correct the errors. Rule 12B-5.150 is amended to incorporate revisions to six forms related to the creation of Rule 12B-5.600.

***What do the proposed rules do?***

The proposed revisions to Rule 12B-5.150 incorporate revisions to six forms, which conform with the new proposed rule, as well as correct the title of Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters. The proposed new rule outlines the requirements for the submission of data used by the Department to track the movement of any product defined as motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer, and outlines the penalty for failure to meet submission requirements.

The following is a list of the revised forms:

- DR-309631N, Instructions for Filing Terminal Supplier Fuel Tax Return
- DR-309632N, Instructions for Filing Wholesaler/Importer Fuel Tax Return
- DR-309635N, Instructions for Filing Blender Fuel Tax Return
- DR-309636N, Instructions for Filing Terminal Operator Information Return
- DR-309637N, Instructions for Filing Petroleum Carrier Information Return
- DR-309638N, Instructions for Filing Exporter Fuel Tax Return

***Were comments received from external parties?*** Yes. A rule development workshop was held on September 23, 2021. Questions of a technical nature were received during the workshop and were answered during the workshop. Comments were also made regarding typographical changes in two forms, which were followed up in writing. The Department reviewed the changes and determined typographical errors were inadvertently made when the forms were revised. These errors have been corrected.

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

***Why are the proposed rules necessary?***

The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of Children and Families. Section 16 of Chapter 2021-31, L.O.F., created s. 211.0253, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., The New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of the initiative designated by the Department of Education. Section 2 of Chapter 2021-193, L.O.F., created s. 211.0252, F.S., which establish the amount of tax credits allowed for



contributions to the administrator of the initiative. The proposed amendments to four forms, incorporated by reference in Rule 12B-7.008, reflect these provisions.

***What do the proposed rules do?***

Rule 12B-7.008 has been amended to incorporate revisions to four forms used to file returns for severance taxes related to gas, sulfur, and oil production.

Form changes include:

- DR-144, Gas and Sulfur Production Quarterly Tax Return
- DR-144ES, Declaration of Estimated Gas and Sulfur Production Tax
- DR-145, Oil Production Monthly Tax Return
- DR-145X, Oil Production Monthly Amended Tax Return

***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on November 1, 2021, and scheduled a workshop for November 16, 2021, if requested in writing. No request was received.

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

***Why are the proposed rules necessary?***

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to incorporate changes to forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include annual updates.

***What do the proposed rules do?***

The proposed revisions to Form DR-907N, Instructions for Filing Insurance Premium Installment Payment (Form DR-907), include a reference to Form DR-659 for the due dates of initiating electronic payments, provide additional information about filing electronically, and clarify how installment payments are calculated. The following forms are promulgated annually to update the dates within the form: Form DR-908, Insurance Premium Taxes and Fees Return for Calendar Year 2021; Form DR-908N, Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return. Form DR-350900, 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908, is promulgated annually to update the dates within the form and identify any changes to local taxing jurisdictions.

Form changes include:

- DR-907N, Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
- DR-908, Insurance Premium Taxes and Fees Return for Calendar Year 2021
- DR-908N, Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
- DR-350900, 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on September 9, 2021, and held a workshop on September 23, 2021.

Chapter 12C-1 Corporate Income Tax

***Why are the proposed rules necessary?***

The purpose of this rulemaking is to implement legislative changes, as well as general updates to conform with changes to the formatting of IRS form titles and numbers. These changes require revisions for four forms used to administer Florida Corporate Income Tax. The revised forms include Form F-1120A, Florida Corporate Short Form Income Tax Return; 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, 2021; and Form 1120XN, Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return.

***What do the proposed rules do?***

The revisions to these forms conform to provisions of the Internal Revenue Code (including the treatment of net operating loss deductions and carryovers); decouple from provisions of the Internal Revenue Code (including the treatment of qualified improvement property; business meals expenses; film, television, and live theatrical production expenses; and the limit on net interest deductions); strike language related to the additional required information that taxpayers were required to submit online for taxable years 2018 and 2019; and update references to forms issued by the Internal Revenue Service.

Form changes include:

- F-1120, Florida Corporate Income/Franchise Tax Return
- F-1120A, Florida Corporate Short Form Income Tax Return
- F-1120N, Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2021
- F-1120XN, Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

***Were comments received from external parties?*** No. The Department published a Notice of Rule Development on September 9, 2021, and held a workshop on September 23, 2021.

For each rule, attached are copies of:

- Summaries of the proposed rules, which include:
  - Statements of facts and circumstances justifying the rules
  - Federal comparison statements
  - Summary of the workshop
- Rule text
- Incorporated materials

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE  
COMPROMISE AND SETTLEMENT  
AMENDING RULES 12-13.007 and 12-13.0075

SUMMARY OF PROPOSED RULES

The proposed revision to Rule 12-13.007 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12ER21-3. The proposed revisions to Rule 12-13.0075 strike language related to the sales tax bracket system, which has been replaced by a rounding algorithm; replaces the term mail order sales with the term remote sales; and is consistent with emergency rule 12ER21-4.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to update the Department's rules regarding compromise authority to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 5 of the chapter law amends Section 212.0596, to provide for the taxation of remote sales. Rules 12-13.007 and 12-13.0075 are being updated to allow penalty to be compromised based on reasonable cause on transactions involving remote sales of consumer goods when the person is not required to register as a dealer and has paid use tax and interest on the item. Section 11 of the chapter law amends Section 212.12, Florida Statutes, to eliminate the sales tax bracket system for calculating sales and use tax and replaces it with a rounding algorithm. Rule 12-13.0075 is amended to reflect this change by eliminating obsolete guidelines for compromising tax, interest, and penalty for the failure to use the bracket system.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, p. 4121), to advise the public of the proposed changes to Rules 12-13.007 and 12-13.0075, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding these rules, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Departmental

RULE NO.:      RULE TITLE:

12-13.007      Grounds for Reasonable Cause for Compromise of Penalties

12-13.0075      Guidelines for Determining Amount of Compromise

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules regarding compromise authority to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 5 of the chapter law amends Section 212.0596, to provide for the taxation of remote sales. Rules 12-13.007 and 12-13.0075 are being updated to allow penalty to be compromised based on reasonable cause on transactions involving remote sales of consumer goods when the person is not required to register as a dealer and has paid use tax and interest on the item. Section 11 of the chapter law amends Section 212.12, Florida Statutes, to eliminate the sales tax bracket system for calculating sales and use tax and replaces it with a rounding algorithm. Rule 12-13.0075 is amended to reflect this change by eliminating obsolete guidelines for compromising tax, interest, and penalty for the failure to use the bracket system.

SUMMARY: The proposed revision to Rule 12-13.007 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12ER21-3. The proposed revisions to Rule 12-13.0075 strike language related to the sales tax bracket system, which has been replaced by a rounding algorithm; replaces the term mail order sales with the term remote sales; and is consistent with emergency rule 12ER21-4.

#### 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: 212.07(9)(c), 213.06(1), 213.21(5), (9) FS.

LAW IMPLEMENTED: 213.21, 213.24(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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12-13.007 Grounds for Reasonable Cause for Compromise of Penalties.**

(1) through (10) No change

(11) Reasonable cause shall be presumed to exist whenever a person who is not otherwise required to register as a dealer pursuant to Chapter 212, F.S., purchases consumer goods for personal use pursuant to a remote mail order sale and remits Florida use tax and interest, either voluntarily or in prompt response to a proposed assessment, assessment, or use tax billing issued by the Department.

(12) through (14) No change

*Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented ~~213.05~~, 213.21 FS. History—New 5-23-89, Amended 8-10-92, 5-18-94, 10-2-01, 10-29-13, XX-XX-XX.*

### **12-13.0075 Guidelines for Determining Amount of Compromise.**

(1) through (4) No change

~~(5) Failure to Collect Sales Tax Based on the Tax Bracket System. When the Department determines that a dealer collected and remitted sales tax by rounding the tax due to the nearest whole cent and failed to apply the appropriate tax bracket system provided in section 212.12, F.S., the dealer will not be held liable for additional tax, penalty, and interest when the dealer:~~

~~(a) Acted in a good faith belief that rounding to the nearest whole cent was the proper method of determining tax;~~

~~(b) Timely reported and remitted all sales taxes collected on each transaction, as required by section 212.12, F.S.; and,~~

~~(c) Executes a written agreement with the Department agreeing to future compliance with the laws and rules concerning brackets and the proper application of the tax bracket system to the dealer's transactions.~~

(6) through (9) No change; renumbered (5) through (8)

~~(9) (10) Remote Mail Order Sales.~~ When a taxpayer who is not otherwise required to be registered pursuant to Chapter 212, F.S., purchases consumer goods for personal use pursuant to a remote mail order sale and subsequently ~~promptly~~ remits the tax and interest in response to a use tax billing issued by the Department for such goods, or voluntarily remits such tax and interest prior to any billing, the Department will compromise all penalties.

~~(10) (11) Use Tax on Business Purchases.~~ When a taxpayer who is not otherwise required to be registered pursuant to chapter 212, F.S., purchases tangible personal property and imports same into the State of Florida for business purposes and subsequently ~~promptly~~ remits the tax and interest in response to a use tax billing issued by the Department for such tangible personal property, or voluntarily remits such tax and interest prior to any billing, the Department will compromise all penalties.

~~(11) (12) Subsections (2) through (10) (11)~~ are intended to provide examples and guidance to taxpayers and Department employees; but should not be construed to limit the compromise of penalties to only those circumstances described in such subsections. However, no compromise is authorized in situations involving fraud, willful negligence, or willful neglect on the part of the taxpayer.

*Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), ~~212.12(14), 213.05,~~  
213.21, 213.24(3) FS. History—New 8-10-92, Amended 10-2-01, 10-29-13, XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS; TAXPAYER  
RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULES 12-24.001 and 12-24.003

SUMMARY OF PROPOSED RULES

The proposed revision to Rule 12-24.001 adds a statutory reference related to the remittance of tax by marketplace providers and persons required to remit sales tax on remote sales and is consistent with emergency rule 12ER21-5. The proposed amendment to Rule 12-24.003 adds marketplace providers and persons required to collect tax on remote sales to the list of dealers who are required to file sales tax returns and remit tax electronically under section 212.11(4)(f), F.S., and is consistent with emergency rule 12ER21-6.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to update the Department's rules on the payment of taxes and submission of returns by electronic means to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 10 of the chapter law amends Section 212.11, Florida Statutes, to require a marketplace provider that is a dealer and a person who is required to collect and remit sales tax on remote sales to file returns and pay taxes by electronic means. Rules 12-24.001 and 12-24.003 are amended to reflect these 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

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, pp. 4121-4122), to advise the public of the proposed changes to Rules 12-24.001 and 12-24.003,

F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding these rules, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Departmental

RULE NO.:      RULE TITLE:

12-24.001      Scope of Rules

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

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules on the payment of taxes and submission of returns by electronic means to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 10 of the chapter law amends Section 212.11, Florida Statutes, to require a marketplace provider that is a dealer and a person who is required to collect and remit sales tax on remote sales to file returns and pay taxes by electronic means. Rules 12-24.001 and 12-24.003 are amended to reflect these provisions.

SUMMARY: The proposed revision to Rule 12-24.001 adds a statutory reference related to the remittance of tax by marketplace providers and persons required to remit sales tax on remote sales and is consistent with emergency rule 12ER21-5. The proposed amendment to Rule 12-24.003 adds marketplace providers and persons required to collect tax on remote sales to the list of dealers who are required to file sales tax returns and remit tax electronically under section 212.11(4)(f), F.S., and is consistent with emergency rule 12ER21-6.

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

#### RATIFICATION:

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

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

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

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

LAW IMPLEMENTED: 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS.

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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12-24.001 Scope of Rules.**

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of Sections 202.30, 206.485, 212.11(4)(f), 213.755, and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering Section 443.163, F.S. *Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, XX-XX-XX.*

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

(1) through (2) No change

(3) The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

(a) A marketplace provider that is a dealer under Chapter 212, F.S.

(b) A person who is required to collect and remit sales tax on remote sales.

(3) through (5) No change; renumbered (4) through (6)

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1)*

*FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89,*

*Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20, XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE

MULTITAX CREDITS

AMENDING RULES 12-29.001, 12-29.002, and 12-29.003

CREATING RULES 12-29.004 and 12-29.005

SUMMARY OF PROPOSED RULES

Rule 12-29.001 has been amended to include the Strong Families Tax Credit program and the New Worlds Reading Initiative in the scope for Chapter 12-29. Rule 12-29.002 has been amended to add the Strong Families Tax Credit program to the order in which credits may be taken against insurance premium tax due. Rule 12-29.003 is amended to incorporate six new forms implementing the two new tax credit programs and revise one form for the Florida Tax Credit Scholarship program to incorporate the order of credits for insurance premium tax due. Rule 12-29.004 is created to implement the Strong Families Tax Credit program. Rule 12-29.005 is created to implement the New Worlds Reading Initiative tax credit program.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of Children and Families. Chapter 2021-31, L.O.F., created ss. 211.0253, 212.1834, 220.1877, 561.1213, and 624.51057, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., The New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of the initiative designated by the Department of Education. Chapter 2021-193, L.O.F., created ss. 211.0252, 212.1833, 220.1876, 561.1212, and 624.51056, F.S., which establish the amount of tax

credits allowed for contributions to the administrator of the initiative. The proposed amendments to Rules 12-29.001, 12-29.002, and 12-29.003, and the creation of Rules 12-29.004 and 12-29.005 reflect these 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

November 16, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5107-5108), to advise the public of the proposed changes to Rules 12-29.001, 12-29.002, and 12-29.003, F.A.C., and the creation of Rules 12-29.004 and 12-29.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2021. No request to hold a workshop was received, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Departmental

RULE NO.:      RULE TITLE:

12-29.001      Scope

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

Rescindment

12-29.003      Public Use Forms [Florida Tax Credit Scholarship Program; Applications]

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

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of Children and Families. Chapter 2021-31, L.O.F., created ss. 211.0253, 212.1834, 220.1877, 561.1213, and 624.51057, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., The New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of the initiative designated by the Department of Education. Chapter 2021-193, L.O.F., created ss. 211.0252, 212.1833, 220.1876, 561.1212, and 624.51056, F.S., which establish the amount of tax credits allowed for contributions to the administrator of the initiative. The proposed amendments to Rules 12-29.001, 12-29.002, and 12-29.003, and the creation of Rules 12-29.004 and 12-29.005 reflect these provisions.

SUMMARY: Rule 12-29.001 has been amended to include the Strong Families Tax Credit program and the New Worlds Reading Initiative in the scope for Chapter 12-29. Rule 12-29.002 has been amended to add the Strong Families Tax Credit program to the order in which credits may be taken against insurance premium tax due. Rule 12-29.003 is amended to incorporate six new forms implementing the two new tax credit programs and revise one form for the Florida Tax Credit Scholarship program to incorporate the order of credits for insurance premium tax



due. Rule 12-29.004 is created to implement the Strong Families Tax Credit program. Rule 12-29.005 is created to implement the New Worlds Reading Initiative tax credit program.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS.

LAW IMPLEMENTED: 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), 1003.485(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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical

Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, 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 tax credits for contributions made to the following:

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

(b) 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 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 made to the administrator of the initiative designated by the Department of Education.

(2) This rule chapter establishes procedures governing the approval of tax credit allocations and rescindments, procedures for transferring tax credits, and the procedures to be followed by taxpayers when claiming tax credits on tax returns.

*Rulemaking Authority 213.06(1), 402.62(7)(b), 1002.395(12)(b) ~~(13)~~, 1003.485(5)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), ~~(1)~~ ~~(3)~~, ~~(13)~~ 1003.485(3) FS. History—New 6-6-11, Amended 7-28-15, 1-8-19, XX-XX-XX.*

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

(1) through (2) No change

(3) Applications for credit allocations.

(a) To receive a credit allocation, taxpayers must apply online using the Department's website at ~~www.floridarevenue.com~~ or submit Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations (Form DR-116000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. through 2. No change

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

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

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

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

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

(c) through (f) No change

(6) through (7) No change

(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 ~~www.floridarevenue.com~~ or submit Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-116100, 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) through (d) No change

*Rulemaking Authority 1002.395(12)(b) ~~(13)~~ F.S. Law Implemented ~~92.525(1)(b)~~, 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(4) ~~(3)~~, (5), (13) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19, 12-12-19, XX-XX-XX.*

**12-29.003 Public Use Forms ~~Florida Tax Credit Scholarship Program; Applications.~~**

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship program, ~~Program~~ Strong Families Tax Credit program, and The New Worlds Initiative Tax Credit 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 ~~www.floridarevenue.com/forms~~; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center or~~, 4) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2)(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-____">http://www.flrules.org/Gateway/reference.asp?No=Ref-____</a> <del>41377</del> )	<u>XX/XX</u> <del>4/20</del>
(b) through (c)	No Change	
(3)(a) DR-226000	<u>Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to an Eligible Charitable Organization</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____">http://www.flrules.org/Gateway/reference.asp?No=Ref-____</a> )	<u>XX/XX</u>

<u>(b) DR-226100</u>	<u>Strong Families Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit</u>  <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>)</u>	<u>XX/XX</u>
<u>(c) DR-226200</u>	<u>Strong Families Tax Credit – Notice of Intent to Transfer a Tax Credit</u>  <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>)</u>	<u>XX/XX</u>
<u>(4)(a) DR-336000</u>	<u>The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator</u>  <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>)</u>	<u>XX/XX</u>
<u>(b) DR-336100</u>	<u>The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit</u>  <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>)</u>	<u>XX/XX</u>
<u>(c) DR-336200</u>	<u>The New Worlds Reading Initiative – Notice of Intent to Transfer a Tax Credit</u>  <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____</a>)</u>	<u>XX/XX</u>

*Rulemaking Authority 213.06(1), ~~402.62(7)(b)~~, 1002.395(12)(b) ~~(13)~~, 1003.485(5)(b) F.S. Law Implemented ~~92.525(1)(b)~~, 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), ~~(1)~~ ~~(3)~~, ~~(13)~~ 1003.485(3) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, XX-XX-XX.*

**12-29.004 Strong Families Tax Credit; 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) “Contribution” or “eligible contribution” means a monetary contribution from a taxpayer to an eligible charitable organization.

(c) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the Strong Families Tax Credit.

(d) “Department” means the Florida Department of Revenue.

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

(f) “Eligible charitable organization” means an organization designated by the Department of Children and Families to be eligible to receive funding under Section 402.62, F.S.

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

(h) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 402.62, 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, a taxpayer must submit Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations (Form DR-226000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., must apply online using the Department’s website. When the application is

completed and submitted online, a confirmation number will be provided with the date and time of submission.

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

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

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

1. Each eligible charitable organization the taxpayer intends to support; and,

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 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 2022-2023 state fiscal year credit beginning on January 3, 2022. The application must be submitted before May 1, 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, 2023.

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

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 2022-2023 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 3, 2022. The application must be made on or before February 28, 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 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 2022-2023 state fiscal year, taxpayers may apply for a credit allocation beginning on January 3, 2022. The application must be made on or before June 30, 2023.

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

1. Contributor's name;
2. Contributor's federal identification number;
3. Contributor's license number issued by the Division, if applicable;
4. Amount of contribution;
5. Date of contribution; and,
6. Name of the eligible charitable organization.



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

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

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

(f) When a charitable organization is unable to accept the taxpayer's contribution, or a part of the contribution, because of its obligations under the Strong Families Tax Credit program, the taxpayer may make a contribution or partial contribution to another eligible charitable organization. The eligible charitable organization unable to accept the taxpayer's contribution must provide a written statement to the taxpayer declining the contribution. The taxpayer is required to keep the written statement with its books and records.

#### (5) Tax Credits.

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

- a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.
- b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit.
- c. Must be added back to taxable income in determining Florida corporate income tax due. If the amount of a credit taken under Section 220.1877, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under Section 220.1877, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.
- d. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension

of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

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

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

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

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

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

2. The tax credit allowed against insurance premium tax due is taken directly after the salary tax credit under Section 624.509(5), F.S.

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

(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: Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

b. Following receipt of the copy of the certificate, 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 – A tax credit of 100 percent of the contribution 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; and the credit under Section 1003.485, F.S., will be applied third, as applicable, until the 50 percent limit is reached.

3. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization 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 – A tax credit of 100 percent of the contribution 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 certificate of contribution from the eligible charitable organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

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

(6) Carryforward of unused credits.

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

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit

allocation against corporate income tax for the tax year ending December 31, 2022. Any unused carryforward from its tax year ending December 31, 2022, 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, 2032.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2022. Any unused carryforward from its tax year ending December 31, 2022, expires on December 31, 2032.

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 2022-2023. The taxpayer paid the contribution to the eligible charitable organization on July 13, 2022, and submitted a copy of the certificate of contribution received from the eligible charitable 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, 2023. Any unused carryforward from the 2022-2023 state fiscal year expires June 30, 2033.

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 2022-2023. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2022-2023 state fiscal year expires June 30, 2033.

(7) Transfers of unused tax credits.

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

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

2. A tax credit allocation for which a contribution has been made to the eligible charitable organization by the

transferring member, but the tax credit has not been claimed on a tax return.

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

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

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

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

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting 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:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

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

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

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

(8) Rescindment of unused tax credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to

other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department's website at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits) or submit Strong Families Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-226100, 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, 2022, for the state fiscal year beginning July 1, 2022, closes for all taxpayers on October 1, 2024.

(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.

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

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 XX-XX-XX.

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

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

(d) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the New Worlds Reading Initiative.

(e) “Department” means the Florida Department of Revenue.

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

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

(h) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 1003.485, 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 The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator (Form DR-336000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

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

2. The fastest and easiest way to apply for an allocation is online at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits). Taxpayers who are not required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., may also apply by submitting a paper application with the Department.

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

1. Each administrator the taxpayer intends to support; and,  
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 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 2022-2023 state fiscal year credit beginning on January 3, 2022. The application must be submitted before May 1, 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, 2023.

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

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 2022-2023 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 3, 2022. The application must be made on or before February 28, 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 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 2022-2023 state fiscal year, taxpayers may apply for a credit allocation beginning on January 3, 2022. The application must be made on or before June 30, 2023.

(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 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) 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. Contributor's name;
2. Contributor's federal identification number;
3. Contributor's license number issued by the Division, if applicable;
4. Amount of contribution;
5. Date of contribution; and,
6. Name of the administrator.

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

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

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

(5) Tax Credits.

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

a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.  
b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit.

c. Must be added back to taxable income in determining Florida corporate income tax due. If the amount of a credit taken under Section 220.1876, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under Section 220.1876, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

d. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension

of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

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

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

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

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

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

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., and the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

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

(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:  
Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

b. Following receipt of the copy of the certificate, 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 – A tax credit of 100 percent of the contribution 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; and the credit under Section 1003.485, L.O.F., will be applied third, as applicable, until the 50 percent limit is reached.

3. Taxpayers must attach a copy of the certificate of contribution from the administrator 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 – A tax credit of 100 percent of the contribution 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 certificate of contribution from the administrator to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

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

(6) Carryforward of unused credits.

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

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit

allocation against corporate income tax for the tax year ending December 31, 2022. Any unused carryforward from its tax year ending December 31, 2022, 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, 2032.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2022. Any unused carryforward from its tax year ending December 31, 2022, expires on December 31, 2032.

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 2022-2023. The taxpayer paid the contribution to the administrator on July 13, 2022, and submitted a copy of the certificate of contribution received from the administrator 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, 2023. Any unused carryforward from the 2022-2023 state fiscal year expires June 30, 2033.

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 2022-2023. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2022-2023 state fiscal year expires June 30, 2033.

(7) Transfers of unused tax credits.

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

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

2. A tax credit allocation for which a contribution has been made to the administrator by the transferring

member, but the tax credit has not been claimed on a tax return.

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

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

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

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

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting 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:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

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

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

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

(8) Rescindment of unused tax credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to

other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department’s website at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits) or submit The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-336100, 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, 2022, for the state fiscal year beginning July 1, 2022, closes for all taxpayers on October 1, 2024.

(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.

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

Rulemaking Authority 213.06(1), 1003.485(5)(b) FS. Law Implemented 211.0252, 212.1833, 220.1876, 561.1212, 624.51056, 1003.485(3) FS. History—New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021



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

DR-116000  
R. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 1

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

Enter the nonprofit scholarship-funding organization (SFO) to which the contribution will be made. 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





# Strong Families Tax Credit

## Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations

DR-226000  
R. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
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 Strong Families 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.

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 eligible charitable organization to which the contribution will be made. 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: \_\_\_\_\_

\$ \_\_\_\_\_ 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 402.62, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to the eligible charitable organization indicated in this application.

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



**Strong Families Tax Credit**  
**Application for Rescindment of Previous Allocation of Tax Credit**  
Under sections 211.0253, 212.1834, 220.1877, 402.62, 561.1213, and  
624.51057, Florida Statutes

DR-226100  
R. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 2

Apply online at **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 eligible charitable organization 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.):

\_\_\_\_\_ 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. 402.62, 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 eligible charitable organization.

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**, submit 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-226100

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

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 Strong Families Tax Credit Program, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

Email: **RevenueAccounting@floridarevenue.com**



# Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit

DR-226200  
R. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 3

To transfer a tax credit available under the Strong Families Tax Credit, 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:*	

\* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- ☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- ☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

If the transferor is included in a consolidated Florida corporate income tax return, provide the Parent Corporation Name:	Parent FEIN:
---	--------------

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 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.	<b>Strong Families Tax Credit: (choose one)</b>
	<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"/> 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):

<b>Transfer of Tax Credit Allocation</b>	
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.)	\$
<b>Transfer of Credit or Carryforward Credit</b>	
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, provide the Parent Corporation Name:			Parent FEIN:
For transfers of 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"/> 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 402.62, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the eligible charitable organization.

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 Strong Families Tax Credit to the Receiving Business. I declare that I have read the foregoing Notice and the facts stated in it are true.

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

\_\_\_\_\_  
Title

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

\_\_\_\_\_  
Date

## Instructions for Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit

To transfer a tax credit or a tax credit allocation under the Strong Families Tax Credit Program, both parties to the transfer must be members of the same affiliated group of corporations.

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

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

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

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

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

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

- Tax credit allocations prior to making a contribution to the eligible charitable organization.
- Tax credit allocations for which contributions have been made to an eligible charitable 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 use tax credit allocation, the receiving member may only use the transferred tax credit as a use tax credit.

Members receiving a tax credit allocation must make a contribution to an eligible charitable 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.

### Contact Information

For additional information regarding the Florida Strong Families Tax Credit, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

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

**References:** Section 402.62, Florida Statutes; Rule 12-29.004, Florida Administrative Code



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

DR-336000  
R. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
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.

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: \_\_\_\_\_

\$\_\_\_\_\_ 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.

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

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

Apply online at **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:

\_\_\_\_\_

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

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)



# The New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit

DR-336200  
R. XX/XX  
Rule 12-29.003, F.A.C.  
Effective XX/XX  
Page 1 of 3

To transfer a tax credit available under the New Worlds Reading Initiative, 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:*	

\* Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), Florida Statutes.

Florida law requires you to authorize the Florida Department of Revenue to respond to you using unencrypted email that does not require additional steps before you can access information in the email. To expedite the processing of your application, you may wish to receive unencrypted email regarding this application. If so, indicate your approval to receive unencrypted email by selecting 'Yes' below, otherwise, select 'No.'

- ☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.
- ☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

If the transferor is included in a consolidated Florida corporate income tax return, provide the Parent Corporation Name:	Parent FEIN:
---	--------------

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 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.	<b>New Worlds Reading Initiative: (choose one)</b> <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"/> 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):
--	--

<b>Transfer of Tax Credit Allocation</b>	
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.)	\$
<b>Transfer of Credit or Carryforward Credit</b>	
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, provide the Parent Corporation Name:			Parent FEIN:
For transfers of 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"/> 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 1003.485, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the administrator.

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 New Worlds Reading Initiative 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 New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit

To transfer a tax credit or a tax credit allocation under the New Worlds Reading Initiative, both parties to the transfer must be members of the same affiliated group of corporations.

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

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

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

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

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

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

- Tax credit allocations prior to making a contribution to the administrator.
- Tax credit allocations for which contributions have been made to the administrator, 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 use tax credit allocation, the receiving member may only use the transferred tax credit as a use tax credit.

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

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

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

### Contact Information

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

Phone: 850-617-8586

Fax: 850-921-1171

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

**References:** Section 1003.485, Florida Statutes; Rule 12-29.005, Florida Administrative Code

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

AMENDING RULES 12A-1.0015, 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, and 12A-1.108

CREATING RULE 12A-1.112

REPEALING RULES 12A-1.004 and 12A-1.104

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.0015 outline the application process, eligibility criteria, and renewal requirements for a Florida Certificate of Forwarding Agent Address, as well recordkeeping requirements and when a forwarding agent is required to collect and remit tax. Rule 12A-1.004 is proposed for repeal as the 2021 legislature replaced the sales tax bracket system with a rounding algorithm. Proposed revisions to Rule 12A-1.005 address the collection of sales tax on the cost of admission based on the rounding algorithm which has replaced the sales tax bracket system and is consistent with emergency rule 12AER21-7. The proposed amendments for Rule 12A-1.020 incorporate a 2021 legislative change which exempts specific items that assist in independent living; this list has been added to Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097. The proposed rule language for Rule 12A-1.056 strikes language related to the collection allowance for dealers who made mail order sales and is consistent with emergency rule 12AER21-8. Revisions to Rule 12A-1.057 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language. The proposed rule language for Rule 12A-1.060 is consistent with emergency rule 12AER21-9, which included a previous version of Form DR-1MP; provides information regarding how marketplace providers, marketplace sellers, and remote sellers must register as dealers with the Department; adopts, by reference, Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, which is provided as a reference for businesses registering as a marketplace provider or remote seller. The proposed rule language for Rule 12A-1.070 is consistent with emergency rule 12AER21-10, which strikes language related to the sales tax bracket system. The proposed revision to Rule 12A-1.091 replaces the

term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-11. Proposed revisions to Rule 12A-1.097 incorporate revisions to two forms implementing provisions related to marketplace providers, remote sales, and rental car surcharge; revisions to three forms that replace the sales tax bracket system with information about the new rounding algorithm; revisions to one form to include a list of items that assist in independent living which are exempt from sales tax; and the creation of a new form to apply for a Florida Certificate of Forwarding Agent Address. Rule 12A-1.103 has been substantially reworded so the rule includes definitions related to marketplaces and remote sales; stipulates who is required to collect sales tax on sales made through a marketplace; includes provisions for certain marketplace sellers to collect sales tax on sales made through a marketplace; provides that marketplace providers and remote sellers are required to collect both sales tax and discretionary sales surtax; and is based on emergency rule 12AER21-13. Rule 12A-1.104 is proposed for repeal as it is duplicative of statute. Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate. The proposed rule language creating Rule 12A-1.112 addresses when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to update the Department's rules relating to sales and use tax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida. Revisions to Rule 12A-1.0015 implement the provisions of s. 212.06(5)(b), F.S., as amended by Section 18 of Chapter 2021-31, L.O.F. These legislative changes create a process by which a forwarding agent may apply to the Department for and receive a Certificate of Forwarding Agent Address; the provisions require the Department to publish a complete list of certificate holders to its website. Tangible personal property which has been imported, produced, or manufactured in Florida is not subject to tax if the tangible personal property is delivered to a forwarding agent for export and if that forwarding agent holds a Certificate of Forwarding Agent Address. Revisions to Rule 12A-1.005 replace the application of the sales tax bracket system with the application of the rounding algorithm to the sale of admissions (Chapter 2021-2, § 11, L.O.F.). Revisions to Rule 12A-1.020 incorporate the exemption from tax of specific items of tangible personal property that assist in independent living (Chapter 2021-31, § 21, L.O.F.); these revisions are included in Form DR-46NT, Nontaxable Medical Items and General Grocery



List, which is incorporated by reference in Rule 12A-1.097. Revisions to Rules 12A-1.056, 12A-1.060, 12A-1.091, and 12A-1.103 implement changes regarding the taxation of marketplace sales and remote sales (Chapter 2021-2, L.O.F.). Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes. Effective April 1, 2022, marketplace sellers may collect and remit sales tax on sales made through a marketplace when the marketplace seller meets the conditions set forth in s. 212.05965(11), F.S. The newly created reference document DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, is incorporated in Rule 12A-1.060 and provides screenshots of registration screens required to be completed by an out-of-state business that is a marketplace provider or that makes remote sales and is registering as a new business in Florida (Chapter 2021-2, L.O.F.). Proposed amendments to Rule 12A-1.097 incorporate revisions to two forms which implement provisions related to marketplace providers and remote sales: Form DR-1, Florida Business Tax Application; and Form DR-1A, Application for Registered Businesses to Add a New Florida Location (Chapter 2021-2, L.O.F.); additionally, the forms include a revision to the question for the registration for collection of the rental car surcharge; revisions to three forms to replace the sales tax bracket system with information about the new rounding algorithm (Chapter 2021-2, § 11, L.O.F.): Form DR-7N, Instructions for Consolidated Sales and Use Tax Return; Form DR-15EZN, Instructions for DR-15EZ Sales and Use Tax Returns; and Form DR-15N, Instructions for DR-15 Sales and Use Tax Returns; the creation of a new form for forwarding agents to apply for a Florida Certificate of Forwarding Agent Address (Form DR-1FA, Application for a Florida Certificate of Forwarding Agent Address). Revisions to Rule 12A-1.057 and the creation of Rule 12A-1.112 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S (Chapter 2021-31, § 19, L.O.F.). Revisions to Rule 12A-1.070 and the proposed repeal of Rule 12A-1.004 remove reference to the sales tax bracket system which has been replaced with a rounding algorithm (Chapter 2021-2, § 11, L.O.F.). Rule 12A-1.104 is proposed for repeal as it is duplicative of statute. Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate (Chapter 2021-31, § 20, L.O.F.). The rulemaking addresses amendments to Sections 212.04, 212.05, 212.054, 212.0596, 212.06, 212.07, 212.11, 212.12, and 212.18, F.S., as well as the creation of Section 212.05965, F.S., contained in Chapter 2021-2, L.O.F. The rulemaking also addresses amendments to Sections 212.06, 212.07, and 212.08, F.S., contained in Chapter 2021-31, 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

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, pp. 4122-4123), to advise the public of the proposed changes to Rules 12A-1.005, 12A-1.020, 12A-1.056, 12A-1.057, 12A-1.060, 12A-1.070, 12A-1.091, 12A-1.097, 12A-1.103, and 12A-1.108, F.A.C., the creation of Rule 12A-1.112, F.A.C., the proposed repeal of Rules 12A-1.004 and 12A-1.104, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. During the workshop, the Department received a comment regarding the definition of the term “remote seller” in Rule 12A-1.103. The Department considered the comment and determined that the rule did not need to be revised. No written comments were received.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Rule Development was published in the *Florida Administrative Register* on September 20, 2021 (Vol. 47, No. 182, p. 4321), to advise the public of an additional change to Form DR-1, Florida Business Tax Application, and Form DR-1A, Application for Registered Businesses to Add a New Florida Location, which are incorporated by reference in Rule 12A-1.097, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request to hold a workshop was received, and no written comments were received.

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 15, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, p. 5108), to advise the public of the proposed changes to Rules 12A-1.0015 and 12A-1.097, F.A.C., and to provide that a rule development workshop would be held. A rule development workshop was held on November 15, 2021, to present proposed revisions to Rule 12A-1.0015 establishing the

provisions related to the Florida Certificate of Forwarding Agent Address, as well as the creation of Form DR-1FA, Application for a Florida Certificate of Forwarding Agent Address. One comment of technical nature was received during the workshop and two comments related to the clarification of rule text. The Department considered the comments and determined the rule did not need to be revised based on the technical comment, but the rule did need to be revised based on the two comments related to clarity. No written comments were received.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 16, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5108-5109), to advise the public of the proposed amendment to Rule 12A-1.103(5), F.A.C., and to provide that a rule development workshop would be held, if requested in writing, on November 16, 2021, to discuss the provisions allowing marketplace sellers to collect and remit sales tax on sales made through a marketplace. No request to hold a workshop was received, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Sales and Use Tax

RULE NO.:      RULE TITLE:

12A-1.0015      Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats

12A-1.004      Sales Tax Brackets

12A-1.005      Admissions

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

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

12A-1.057      Alcoholic and Malt Beverages.

12A-1.060      Registration

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

12A-1.091      Use Tax

12A-1.097      Public Use Forms

12A-1.103      Remote Sales; Marketplaces [Mail Order Sales]

12A-1.104      Sales of Property to be Transported to a Cooperating State

12A-1.108      Exemption for Data Center Property

12A-1.112      Sales Tax Paid by Dealers on Behalf of Purchasers

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules relating to sales and use tax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida. Revisions to Rule 12A-1.0015 implement the provisions of s. 212.06(5)(b), F.S., as amended by Section 18 of Chapter 2021-31, L.O.F. These legislative changes create a process by which a forwarding agent may apply to the Department for and receive a Certificate of Forwarding Agent Address; the provisions require the Department to publish a complete list of certificate holders to its website. Tangible personal property which has been imported, produced, or manufactured in Florida is not subject to tax if the tangible personal property is delivered to a forwarding agent for export and if that forwarding agent holds a Certificate of Forwarding Agent Address. Revisions to Rule 12A-1.005 replace the application of the sales tax bracket system with the application of the rounding algorithm to the sale of admissions (Chapter 2021-2, § 11, L.O.F.). Revisions to Rule 12A-1.020

incorporate the exemption from tax of specific items of tangible personal property that assist in independent living (Chapter 2021-31, § 21, L.O.F.); these revisions are included in Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097. Revisions to Rules 12A-1.056, 12A-1.060, 12A-1.091, and 12A-1.103 implement changes regarding the taxation of marketplace sales and remote sales (Chapter 2021-2, L.O.F.). Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes. Effective April 1, 2022, marketplace sellers may collect and remit sales tax on sales made through a marketplace when the marketplace seller meets the conditions set forth in s.

212.05965(11), F.S. The newly created reference document Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, is incorporated in Rule 12A-1.060 and provides screenshots of registration screens required to be completed by an out-of-state business that is a marketplace provider or that makes remote sales and is registering as a new business in Florida (Chapter 2021-2, L.O.F.). Proposed amendments to Rule 12A-1.097 incorporate revisions to two forms which implement provisions related to marketplace providers and remote sales: Form DR-1, Florida Business Tax Application; and Form DR-1A, Application for Registered Businesses to Add a New Florida Location (Chapter 2021-2, L.O.F.); additionally, the forms include a revision to the question for the registration for collection of the rental car surcharge; revisions to three forms to replace the sales tax bracket system with information about the new rounding algorithm (Chapter 2021-2, § 11, L.O.F.): Form DR-7N, Instructions for Consolidated Sales and Use Tax Return; Form DR-15EZ, Instructions for DR-15EZ Sales and Use Tax Returns; and Form DR-15N, Instructions for DR-15 Sales and Use Tax Returns; the creation of a new form for forwarding agents to apply for a Florida Certificate of Forwarding Agent Address (Form DR-1FA, Application for a Florida Certificate of Forwarding Agent Address). Revisions to Rule 12A-1.057 and the creation of Rule 12A-1.112 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S (Chapter 2021-31, § 19, L.O.F.). Revisions to Rule 12A-1.070 and the proposed repeal of Rule 12A-1.004 remove reference to the sales tax bracket system which has been replaced with a rounding algorithm (Chapter 2021-2, § 11, L.O.F.). Rule 12A-1.104 is proposed for repeal as it is duplicative of statute. Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate (Chapter 2021-31, § 20, L.O.F.). The rulemaking addresses amendments to Sections 212.04, 212.05, 212.054, 212.0596, 212.06, 212.07, 212.11, 212.12, and 212.18, F.S., as well as the creation of Section 212.05965,

F.S., contained in Chapter 2021-2, L.O.F. The rulemaking also addresses amendments to Sections 212.06, 212.07, and 212.08, F.S., contained in Chapter 2021-31, L.O.F.

SUMMARY: The proposed amendments to Rule 12A-1.0015 outline the application process, eligibility criteria, and renewal requirements for a Florida Certificate of Forwarding Agent Address, as well recordkeeping requirements and when a forwarding agent is required to collect and remit tax. Rule 12A-1.004 is proposed for repeal as the 2021 legislature replaced the sales tax bracket system with a rounding algorithm. Proposed revisions to Rule 12A-1.005 address the collection of sales tax on the cost of admission based on the rounding algorithm which has replaced the sales tax bracket system and is consistent with emergency rule 12AER21-7. The proposed amendments for Rule 12A-1.020 incorporate a 2021 legislative change which exempts specific items that assist in independent living; this list has been added to Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097. The proposed rule language for Rule 12A-1.056 strikes language related to the collection allowance for dealers who made mail order sales and is consistent with emergency rule 12AER21-8. Revisions to Rule 12A-1.057 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language. The proposed rule language for Rule 12A-1.060 is consistent with emergency rule 12AER21-9, which included a previous version of Form DR-1MP; provides information regarding how marketplace providers, marketplace sellers, and remote sellers must register as dealers with the Department; adopts, by reference, Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, which is provided as a reference for businesses registering as a marketplace provider or remote seller. The proposed rule language for Rule 12A-1.070 is consistent with emergency rule 12AER21-10, which strikes language related to the sales tax bracket system. The proposed revision to Rule 12A-1.091 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-11. Proposed revisions to Rule 12A-1.097 incorporate revisions to two forms implementing provisions related to marketplace providers, remote sales, and rental car surcharge; revisions to three forms that replace the sales tax bracket system with information about the new rounding algorithm; revisions to one form to include a list of items that assist in independent living which are exempt from sales tax; and the creation of a new form to apply for a Florida Certificate of Forwarding Agent Address. Rule 12A-1.103 has been substantially reworded so the rule includes definitions related to marketplaces and remote sales; stipulates who is required to collect sales tax on sales made through a marketplace; includes provisions for certain marketplace sellers to collect sales tax on sales made through a

marketplace; provides that marketplace providers and remote sellers are required to collect both sales tax and discretionary sales surtax; and is based on emergency rule 12AER21-13. Rule 12A-1.104 is proposed for repeal as it is duplicative of statute. Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate. The proposed rule language creating Rule 12A-1.112 addresses when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S.

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

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

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

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

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.04(4), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.17(8), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS.

LAW IMPLEMENTED: 119.071(5), 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, 212.02(1), 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0506(4), (11), 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11, 212.12, 212.13, 212.14(2), (4), (5), 212.15(1), 212.16(1), (2), 212.18(2), (3), 212.183, 212.1832, 212.19, 212.21(3), 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07,

288.1258, 290.00677, 365.172(9), 373.41492, 376.70, 376.75, 403.718, 403.7185, 443.131, 443.1315, 443.1316, 443.171(2), 465.187, 616.260, 681.117, 1002.40(13) FS.

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

DATE AND TIME: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats.**

(1) Scope.

(a) Tangible personal property imported, produced, or manufactured in this state for export, as provided in Section 212.06(5)(a)1., F.S., is not subject to Florida sales tax when the importer, producer, or manufacturer delivers the property to a forwarding agent ~~licensed exporter~~ for export ~~outside Florida~~ or to a common carrier for shipment outside Florida, or mails the property by United States mail to a destination outside Florida. ~~This rule is intended to provide tax guidelines for the sale of tangible personal property for the purposes of export from Florida.~~

(b) No change

(2) Sales of property irrevocably committed to exportation.

(a) No change

(b) When a dealer sells tangible personal property, commits the property to the exportation process at the time of sale, and the exportation process remains continuous and unbroken until the property is exported from Florida, the dealer is not required to collect tax. The intent of the seller and the purchaser to export the property is not sufficient to establish that the property is not subject to tax in Florida. The delivery of the property to a location in Florida for



subsequent export from Florida is insufficient to establish documentary evidence that the property sold was irrevocably committed to the exportation process. The following are examples of methods to commit the property to the exportation process at the time of sale:

1. through 2. No change

3. The dealer is required by the terms of the sale contract to deliver the property to a carrier, licensed customs broker, or forwarding agent for final and certain movement of the property to a destination located outside Florida.

a. through b. No change

c. The term “forwarding agent” means a person or business whose principal business activity is facilitating for compensation the export of property owned by other persons ~~regularly engaged in the business of preparing property for shipment or arranging for its shipment for compensation.~~

d. No change

(c) No change

(d)1. Any dealer who makes tax exempt sales of tangible personal property and, in good faith, accepts a valid copy of a Florida Certificate of Forwarding Agent Address or relies on the list of designated forwarding agent addresses on the Department’s website and then ships the property to the designated address on the certificate for export outside of the United States is not liable for any tax due on sales made during the effective dates of the certificate. The dealer must maintain documentation that the property was shipped or delivered by the dealer directly to the forwarding agent address.

2. If tax was not collected by a dealer on tangible personal property shipped to a designated forwarding agent address and the tangible personal property remained in Florida or if delivery to the purchaser or purchaser’s agent occurred in Florida, then the forwarding agent must remit applicable tax on the tangible personal property. This subparagraph does not prohibit the forwarding agent from collecting such tax from the consumer of the tangible personal property.

(e) ~~(d)~~ No change; renumbered (e)

(f) ~~(e)~~ Regardless of the evidence maintained by the dealer to document delivery of the property to a common carrier, forwarding agent, or a licensed customs broker for shipment to a location outside Florida, or the mailing of the property by the United States mail to a location outside Florida, tax is due when the property is diverted in transit

to the purchaser or the purchaser's agent or representative in Florida and such person takes possession in Florida, or when for any other reason the property is not delivered outside Florida.

(3) No change

(4) Florida Certificate of Forwarding Agent Address; Application; Eligibility.

(a) To apply for a Florida Certificate of Forwarding Agent Address, an applicant must submit a complete Application for a Florida Certificate of Forwarding Agent Address (Form DR-1FA, incorporated by reference in Rule 12A-1.097, F.A.C.), a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), and documentation sufficient to substantiate the applicant's eligibility for the certificate, including the applicant's most recently filed federal income tax return. An application for a certificate is complete when all information required to be submitted by Section 212.06(5)(b), F.S., the application, and this rule is provided to the Department.

(b) To receive a certificate, an applicant is required to demonstrate that:

1. The applicant's principal business activity is facilitating for compensation the export of property owned by other persons;

2. The applicant is engaged in international export; and

3. The designated address for which certification is sought is used exclusively by the applicant for receiving tangible personal property originating with a United States vendor for export out of the United States through a continuous and unbroken exportation process.

(c) Each applicant is required to provide the following to demonstrate the business is engaged in the export of property owned by others and supported by the following information:

1.a. A copy of the applicant's federal income tax return for the preceding taxable year with NAICS code 488510; or

b. A copy of the applicant's federal income tax return for the preceding taxable year with a NAICS code consistent with the principal business activity of a forwarding agent and an explanation why the NAICS code demonstrates the applicant is a forwarding agent; or

c. An explanation as to why the business did not file a federal income tax return for the preceding taxable year and the NAICS code under which the applicant intends to file a federal income tax return.

2. A description of all business activity that occurs at each designated address submitted on the Application for a Florida Certificate of Forwarding Agent Address.

3.a. Applicants who include a copy of their federal income tax return are required to include a statement of total revenues, a statement of revenues associated with facilitating for compensation the export of property owned by other persons, and a statement of revenues associated with international export. These statements must be from the year preceding the date of application.

b. Applicants who do not include a copy of their federal income tax return are required to include a statement of total estimated revenues, a statement of estimated revenues associated with facilitating for compensation the export of property owned by other persons, and a statement of estimated revenues associated with international export.

4. Certification that

a. The tangible personal property delivered to the designated address for export originates with a United States vendor; and

b. The tangible personal property delivered to the designated address for export is irrevocably committed to export out of the United States through a continuous and unbroken exportation process; and

c. The designated address is used exclusively by the forwarding agent for such export; and

d. The principal business activity is that of a forwarding agent; and

e. The applicant is engaged in international export.

(d) When an application is approved, the applicant will be issued a Florida Certificate of Forwarding Agent Address (Form DR-14FA), which is valid from the "Issue Date" through the "Expiration Date" as indicated on the certificate unless revoked or surrendered prior to the expiration date. After a certificate is issued, the following information will be published on the Department's website:

1. The name of the forwarding agent's business.

2. The designated address of the forwarding agent.

3. The issue date and the expiration date provided on the certificate.

(e) When an application is incomplete, the Department will issue a letter notifying the applicant of the documentation or information that is to be provided to the Department within 30 days following the date of the notification. If an applicant fails to provide the required documentation or information and the application remains incomplete or the Department is not able to approve an application, a notice explaining the reason for the denial will

be mailed to the applicant. The applicant may protest the denial pursuant to Sections 120.569 and 120.57, F.S., within 21 days after the date of the notice.

(f) Beginning July 1, 2023, each business holding a Florida Certificate of Forwarding Agent Address must submit Form DR-1FA to verify the designated address used by the forwarding agent no later than July 1 each year.

(g) Within 30 days of any material change, business holding a Florida Certificate of Forwarding Agent Address must submit an updated Form DR-1FA documenting the material change.

1. A change is considered material if the change affects the following information previously submitted by the certificate holder:

a. Florida Business Partner Number

b. Federal Employer Identification Number (FEIN)

c. Legal Name of Business

d. Contact Person, including changes to their contact information

e. Mailing Address

f. Business Website

g. Designated Address(es)

h. Description of all business activity conducted at the designated address(es)

i. Federal Income Tax Return (if one was not included with the initial application)

2. A change is not considered material if it relates to a new federal income tax return if one was provided with the initial application; new documentation demonstrating the applicant remains engaged in international export; or changes in revenues or estimated revenues, unless the changes demonstrate that the principal business activity is no longer the facilitation for compensation the export of property owned by others.

3. The Department will notify the applicant when a material change requires submission of an updated Form DR-1.

(h) At least 30 days before the expiration date on a Certificate of Forwarding Agent Address, an application for renewal must be submitted using Form DR-1FA, along with documentation sufficient to substantiate the applicant's eligibility for the certificate. Form DR-1 is not required to be submitted with a renewal application, unless the Department notifies the applicant. The Department will review the renewal application in the same manner as the initial application.

(i) Certificate holders must immediately notify the Department, in writing, should the business no longer meet the eligibility requirements, provided in paragraph (b), for a Florida Certificate of Forwarding Agent Address and must surrender their certificate.

1. The written notification must include the Florida business partner number, federal employer identification number (FEIN), legal name of business, a statement as to why the business no longer meets the requirements of a forwarding agent as provided in Section 212.06(5)(b), F.S., and the business is surrendering its Florida Certificate of Forwarding Agent Address.

2. The written notification is to be submitted to the Department by email at [Exemptions@floridarevenue.com](mailto:Exemptions@floridarevenue.com), by fax to 850-488-5997, or by mail to:

Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160

(j) If at any time the Department has reason to believe that a business holding a Florida Certificate of Forwarding Agent Address is not eligible for a certificate or is otherwise not in compliance with Section 212.06(5)(b), F.S., or this rule, the certificate holder will be sent a written notice of intent to revoke the certificate stating the reasons for such revocation.

1. The Department may request information from the certificate holder regarding its business operations to demonstrate its eligibility for a certificate or its compliance with all provisions of Section 212.06(5)(b), F.S., and this rule. Failure to provide the requested information within thirty (30) days of request is grounds for revocation of the certificate.

2. The certificate holder has the right to request an administrative hearing, to be conducted in accordance with Sections 120.569 and 120.57, F.S. and Rule Chapter 28-106, F.A.C., to dispute the notice of intent to revoke the certificate. The request must be received by the Department within 30 consecutive calendar days after the date of the notice. The Department's notice of intent to revoke the certificate will become final if no timely request for a hearing is received or if, following an administrative hearing, the Department issues a final order revoking the certificate.

(k) An entity whose Florida Certificate of Forwarding Agent Address has expired, been surrendered, or revoked by the Department is prohibited from extending a copy of its certificate to a selling dealer. Upon surrender, revocation, or expiration of a certificate without renewal, the forwarding agent's information will be removed from the Department's online list of forwarding agents holding a valid Florida Certificate of Forwarding Agent Address.

(5) (4) No change; renumbered to (5)

(6) (5) Recordkeeping requirements.

(a)1. Selling dealers must maintain copies of internal delivery orders and supporting documentation, trip tickets, truck log records, United States Postal Service parcel post receipts, bills of lading, receipts from common carriers, export declarations, customs documents, receipts from licensed customs brokers, statements signed by a customs officer, declarations by nonresident dealers, copies of tax-exemption cards issued by the United States Department of State, exemption certificates, and other documentation required under the provisions of this rule until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

2. ~~(b)~~ Electronic storage by the selling dealer of the required certificates and other documentation through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

(b)1. Forwarding agents must maintain copies of sales invoices or receipts between the vendor and the consumer when provided by the vendor or export documentation evidencing the value of the purchase consistent with the federal Export Administration Regulations, 15 C.F.R. parts 730-774; copies of federal income tax returns evidencing the forwarding agent's NAICS principal business activity code; copies of invoices or other documentation evidencing shipment to the forwarding agent; invoices between the forwarding agent and the consumer or other documentation evidencing the ship-to destination outside the United States; invoices for foreign postal or transportation services; bills of lading; and any other export documentation.

2. These records must be kept in an electronic format and made available to the Department at reasonable times and by reasonable means.

*Rulemaking Authority 212.06(5)(b)13., 212.18(2), 213.06(1) FS. Law Implemented 212.02(20), 212.05(1), 212.06(1), (2), (5)~~(a)1.~~, ~~(b)~~, 212.12(9), 212.13(1), (2), (3), (4), 212.21(3), 213.37 FS. History—New 6-12-03, XX-XX-XX.*

#### **12A-1.004 Sales Tax Brackets.**

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (3), (6), 212.031(1)(c), (d), 212.04(1), 212.05(1), 212.08(3), 212.12(9), (10), (11) FS. History—New 10-7-68, Amended 6-16-72, 9-24-81, 7-20-82, Formerly 12A-1.04, Amended 12-13-88, 8-10-92, 3-17-93, 12-13-94, 6-19-01, 11-1-05, 9-1-09, 1-17-18, Repealed XX-XX-XX.*

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

(1)(a) Every person is exercising a taxable privilege when such person sells or receives anything of value by way of admissions, as defined in Section 212.02(1), F.S., except those admissions that are specifically exempt. Such seller is required to collect tax on the sales price or actual value of such admissions pursuant to Section 212.04(1)(b), F.S. Tax due must be calculated using the rounding algorithm as provided in Section 212.12(10), F.S. ~~each admission charge for 10 cents or more the amount of tax provided for by the applicable bracket provided in Section 212.12(9), F.S. Each admission is a single sale. The seller may apply the rounding algorithm to the aggregate tax amount computed on all taxable admissions on an invoice or to the taxable amount of each individual admission on the invoice.~~

(b) No change

(c)1. The tax ~~shall be computed and collected by the seller on the sales price or actual value of the admission, as provided in Section 212.04(1)(b), F.S., and~~ is due at the moment of the transaction, except when the tax is collected for admission to an event at a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility. Tax collected on such events is due to the Department on the first day of the month following the actual date of the event for which the admission is sold and becomes delinquent on the 21st day of that month. Therefore, tax collected on season and series tickets for events held in such facilities should be apportioned to each event in the season or series and remitted to the Department accordingly.

2. through 4. No change

(d) No change

(2) through (3) No change

(4) Dues and initiation fees, equity and nonequity memberships, capital contributions and assessments, refundable deposits, and user fees.

(a)1. Dues and user fees paid to any organization, including athletic clubs, health spas, civic, fraternal, and religious clubs, ~~and organizations~~ that provide physical fitness facilities or recreational facilities, such as golf courses, tennis courts, swimming pools, yachting, boating, athletic, exercise, and fitness facilities, are subject to tax.

Dues and user fees do not include:

a. through d. No change

2. No change

(b) through (f) No change

(5) through (6) No change

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

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

(1) through (10) No change

(11) Items that assist in independent living. The following items, when purchased for noncommercial home or personal use, are exempt from tax:

(a) A bed transfer handle selling for \$60 or less.

(b) A bed rail selling for \$110 or less.

(c) A grab bar selling for \$100 or less.

(d) A shower seat selling for \$100 or less.

(11) No change; renumbered (12)



*Rulemaking Authority 212.08(2)(a), 212.18(2), 213.06(1) FS. Law Implemented ~~95.091(3)~~, 212.08(2), (5)(u), 212.085, 212.12(6)(a), 213.37, ~~465.186~~, 465.187 FS. History—New 10-7-68, Amended 1-17-71, 6-16-72, 5-27-75, 5-10-77, 6-26-78, 2-26-79, 6-3-80, 12-31-81, 8-28-84, Formerly 12A-1.20, Amended 12-8-87, 7-12-10, XX-XX-XX.*

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

(1) No change

(2) Collection allowance.

(a) No change

(b)1. The collection allowance (~~except for dealers who make mail order sales, see subsection (5) of Rule 12A-1.103, F.A.C.~~) is computed at the rate of 2.5 percent on the first \$1,200 of tax due. No collection allowance is authorized for tax collected in excess of \$1,200. The maximum amount of collection allowance authorized for any filing period for any electronic sales and use tax return is \$30.

2. through 4. No change

(c) through (e) No change

(3) through (4) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, ~~443.036~~, ~~443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7)~~, 681.117 FS. History—New 10-7-68, Amended 6-16-72, 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, XX-XX-XX.*

**12A-1.057 Alcoholic and Malt Beverages.**

(1)(a) Alcoholic beverages, including beer, ale, and wine are taxable.

(b) Except as provided in Rule 12A-1.112, F.A.C., a dealer will ~~The dealer shall~~ add the tax to the sale price (including any other state and federal taxes) of each sale and may ~~he shall~~ not advertise or hold out to the public in

any manner that ~~the dealer~~ he will pay all or absorb any part of the tax or ~~that he~~ will relieve the purchaser from the payment thereof.

(c) However, nothing herein contained shall be construed as prohibiting a dealer from setting his prices on the sale of alcoholic beverages in such a manner as to avoid the handling of pennies, provided ; ~~Provided, however, that~~ each and every one of the dealer's price lists shows ~~shall show~~ the price of the beverage and the amount of tax due thereon as separate items. ~~For example, a dealer's price may list a bottle of beer for 47¢, sales tax 3¢, total 50¢; a glass of wine for 80¢ plus sales tax of 5¢, total 85¢; or a cocktail for \$1.69 plus sales tax of 11¢, total \$1.80.~~

(2) No change

(3) In some instances, it may be impractical for a dealer to separately record the sales price of the beverage and the tax thereon. In such cases, for the privilege of deviating from the requirement of subsection (1) above, a dealer shall remit tax in accordance with one of the methods outlined below, and the dealer's ~~his~~ records must substantiate the method so elected.

(a) through (c) No change

(4)(a) Wine ~~Retroactively to July 1, 1981, wine~~ or fortified wine and liquor or distilled spirits provided by distributors or vendors for the purpose of "wine tasting" and "spirituous beverage tasting" as contemplated under the provisions of Chapters 564 and 565, F.S., is exempt from the tax imposed by Chapter 212, F.S.; however, any charge imposed upon the general public for "wine tasting" and "spirituous beverage tasting" is subject to tax.

(b) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(12), (14)(a), 212.05(1)(a)1.a., (b), (2), (3), (4), 212.06, 212.07(2), (4), 212.08(4)(b), (7)(s), 212.18(3), 212.19, 561.01~~ FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-16-79, 7-20-82, Formerly 12A-1.57, Amended 12-13-88, 6-4-08, XX-XX-XX.*

#### **12A-1.060 Registration.**

(1) Persons required to register as dealers.

(a) No change

(b)1. For purposes of this rule, a "dealer" means a dealer, as defined in Section 212.06(2), F.S., ~~and a dealer who makes mail order sales, as provided in Section 212.0596, F.S.~~

2. No change

(c) The term “dealer” includes a retailer who transacts a substantial number of remote sales or a marketplace provider that has a physical presence in Florida or that makes or facilitates through its marketplace a substantial number of remote sales.

(c) through (d) No change; renumbered (d) through (e)

(2) No change

(3) Registration of marketplace providers and remote sellers.

(a) Marketplace providers and remote sellers, as defined in Rule 12A-1.103, F.A.C., must register electronically with the Department to collect and remit sales tax and discretionary sales surtax and obtain a separate certificate of registration for each marketplace and each place of business in Florida. A marketplace is deemed a separate place of business. A separate application is required for each place of business located within Florida. Out-of-state businesses can submit one application for all out-of-state locations.

(b) Electronic registration can be completed by going to [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration). This applies to persons required to register pursuant to subparagraphs 1. and 2. below.

1. The following persons who have a physical presence in Florida must register using the Department’s electronic *Florida Business Tax Application* (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.).

a. Marketplace providers.

b. Marketplace sellers who make sales outside of the marketplace.

2. The following persons who do not have a physical presence in Florida must register electronically using the Department’s electronic registration application for marketplace providers and marketplace sellers. The information required in this electronic application is provided in the *Florida Business Tax Application for Marketplace Providers and Remote Sales* (Form DR-1MP, effective 01/22, hereby incorporated by reference, <http://www.flrules.org/Gateway/reference.asp?No=Ref-> ) and available on the Department’s website at [floridarevenue.com/taxes/sut](http://floridarevenue.com/taxes/sut). This form is provided for informational purposes only.

a. Marketplace providers who make or facilitate a substantial number of remote sales.

b. Marketplace sellers who make a substantial number of remote sales outside of the marketplace.

c. Remote sellers, as defined in Rule 12A-1.103, F.A.C.

(3) No change; renumbered (4)

~~(5)~~ (4) Registration of exhibitors.

(a) No change

(b) Any exhibitor who displays tangible personal property or services at a convention or trade show is required to register as a dealer and collect and remit tax on sales of taxable property or services subject to Florida sales tax when:

1. No change

2. The written agreement authorizes an exhibitor to make remote ~~mail order~~ sales, pursuant to Section 212.0596, F.S.; or

(c) No change

(5) No change; renumbered (6)

*Rulemaking Authority ~~212.12(2)(d)~~, 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.05965, 212.06(2), ~~212.12(5), (6)~~, 212.14(4), 212.16(1), (2), 212.18(3) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15, 1-17-18, 3-25-20, XX-XX-XX.*

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

(1) through (3) No change

(4)(a) No change

(b) The tax shall be paid on all considerations due and payable by the tenant or other person actually occupying, using, or entitled to use any real property to his landlord or other person for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose. ~~The amount of tax due must be calculated with the use of the applicable effective sales tax brackets.~~

(c) through (g) No change

(5) through (23) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(10)(h), (i), (13)~~, 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, 12-12-19, XX-XX-XX.*

**12A-1.091 Use Tax.**

(1) through (13) No change

(14)(a) through (c) No change

(d) Any person required to file and remit use tax on Form DR-15MO is not required to remit local option surtaxes on property purchased through a remote ~~in a mail order~~ sale.

(15) No change

*Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(7), (20), (21)~~, 212.05(1), 212.0596(~~7~~), 212.06(1), (2), (4), (7), (8), (11), 212.07(8), 212.183 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 11-6-85, Formerly 12A-1.91, Amended 7-7-92, 6-2-93, 11-16-93, 1-4-94, 5-18-94, 6-19-01, XX-XX-XX.*

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

(1) No change

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____ 11781">http://www.flrules.org/Gateway/reference.asp?No=Ref-____ 11781</a> )	<u>01/22</u> <del>03/20</del>
(b) through (c)	No change	
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____ 11782">http://www.flrules.org/Gateway/reference.asp?No=Ref-____ 11782</a> )	<u>01/22</u> <del>03/20</del>
(e) through (f)	No change	
(3)	No change	
(4)(a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return	<u>07/21</u> <del>01/21</del>

	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-12310">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-12310</a> )	
(c)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-12311">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-12311</a> )	<u>07/21</u> <del>01/21</del>
(c) through (d)	No change	
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-12312">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-12312</a> )	<u>07/21</u> <del>01/21</del>
(f) through (k)	No change	
(6) through (10)	No change	
(11) DR-46NT	Nontaxable Medical Items and General Grocery List ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-11384">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-11384</a> )	<u>01/22</u> <del>01/20</del>
(12) through (24)	No change	
<u>(25) DR-1FA</u>	<u>Application for a Florida Certificate of Forwarding Agent Address</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____-</a> )	<u>01/22</u>

*Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), ~~443.171(2), (7)~~, 1002.40(16) FS. Law Implemented ~~92.525(1)(b)~~, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS. 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, XX-XX-XX.

Substantial rewording of Rule 12A-1.103, F.A.C., follows. See Florida Administrative Code for present text.

**12A-1.103 Remote ~~Mail Order~~ Sales; Marketplaces.**

**(1) Definitions.**

(a) A “marketplace” means any physical place or electronic medium through which tangible personal property is offered for sale.

(b) A “marketplace provider” means a person who facilitates a retail sale by a marketplace seller by listing or advertising for sale by the marketplace seller tangible personal property in a marketplace and who directly, or indirectly through agreements or arrangements with third parties, collects payment from the customer and transmits all or part of the payment to the marketplace seller, regardless of whether the marketplace provider receives compensation or other consideration in exchange for its services.

(c) A “marketplace seller” means a person who has an agreement with a marketplace provider that is a Florida dealer and who makes retail sales of tangible personal property through a marketplace owned, operated, or controlled by the marketplace provider.

(d) A “remote sale” means a retail sale of tangible personal property ordered by mail, telephone, the Internet, or other means of communication from a person who receives the order outside of this state and transports the property or causes the property to be transported from any jurisdiction, including this state, to a location in this state. For purposes of this paragraph, tangible personal property delivered to a location within this state is presumed to be used, consumed, distributed, or stored to be used or consumed in this state.

(e) A “remote seller” means a person who makes a substantial number of remote sales outside of a marketplace. Marketplace providers and marketplace sellers who make a substantial number of remote sales outside of a marketplace are considered remote sellers.

(f) A “substantial number of remote sales” means any number of taxable remote sales in the previous calendar year in which the sum of the sales prices, as defined in s. 212.02(16), F.S., exceeded \$100,000.

(2) Marketplace providers and remote sellers required to collect and remit sales tax and discretionary sales surtax due on retail sales to persons in Florida must register with the Department electronically as provided in Rule 12A-1.060, F.A.C.

(3)(a) A marketplace provider must certify to its marketplace sellers that it will collect and remit any Florida sales tax, plus applicable discretionary sales surtax, due on retail sales made through the marketplace to persons in Florida. This certification may be included in the agreement between a marketplace seller and a marketplace provider.

(b) A marketplace seller who makes sales outside a marketplace must collect and remit Florida sales tax, plus applicable discretionary sales surtax, on retail sales made outside the marketplace to persons in Florida if they made a substantial number of remote sales in the previous calendar year. When determining whether a marketplace seller made a substantial number of remote sales, only those sales made outside of the marketplace are included in the total amount of taxable remote sales.

(4)(a) The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

1. A marketplace provider that is a dealer under Chapter 212, F.S.
2. A person who is required to collect and remit sales tax on remote sales.

(b) Returns and payments must be submitted to the Department by electronic means as provided in Rule 12A-1.056, F.A.C., and Rule Chapter 12-24, F.A.C.

Cross Reference: Rule 12A-15.003, F.A.C.

(5) Marketplace Seller notification to collect sales tax.

(a) Effective April 1, 2022, a marketplace seller may collect and remit all applicable taxes and fees on its sales made through a marketplace provider when all of the following conditions are met:

1. The marketplace seller and the marketplace provider have contractually agreed that the marketplace seller will collect and remit all applicable taxes and fees on its sales made through the marketplace.
2. The marketplace seller has registered with the Department as a dealer under s. 212.18, F.S., and has provided evidence of registration to the marketplace provider.
3. The marketplace seller has annual United States gross sales of more than \$1 billion, including the gross sales of any related entities or the combined sales of all franchisees of a single franchisor.



4. The marketplace seller has sent written notification to the Department as provided in paragraph (b).

(b) The notice must be on the marketplace seller's business letterhead, state that the marketplace seller meets all conditions stated in s. 212.05965(11), F.S., and has chosen to collect and remit all applicable taxes and fees for its sales made through a marketplace provider. The notice must be signed by an individual authorized to sign on behalf of the marketplace seller. The notice may be delivered in one of three ways:

1. A letter can be mailed to the following mailing address:

Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St.

Tallahassee, FL 32399-0160

2. A scanned letter can be emailed to [registration@floridarevenue.com](mailto:registration@floridarevenue.com).

3. A letter can be faxed to 850-922-0859.

(c) Sample Notice.

1. The notice may take any form as long as it clearly states that the marketplace seller is electing to collect all applicable taxes and fees for its sales made through a marketplace provider.

2. The notice must be signed by an authorized individual of the marketplace seller.

3. An example of notice language is as follows: "In accordance with Section 212.05965(11), F.S., (Name of Marketplace Seller, sales and use tax certificate number) has met the statutory requirements that allow it to collect and remit all applicable taxes and fees for its sales made through (name of Marketplace Provider) and that it is liable for failure to collect or remit those taxes and fees. For questions, please contact (name of Marketplace Seller contact person) at (contact telephone number or email address)."

*Rulemaking Authority ~~212.17(6)~~, 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(14)~~, ~~(21)~~, 212.05, 212.0596, 212.05965, 212.06(2), ~~(5)~~, ~~212.12(1)~~, 212.18(3), 213.37 ~~212.20(4)~~, ~~215.26(2)~~ FS. History—New 12-8-87, Amended 8-10-92, 4-17-03, XX-XX-XX.*

**12A-1.104 Sales of Property to be Transported to a Cooperating State.**

*Rulemaking Authority 212.06(3)(b)2., 212.18(2), 213.06(1) FS. Law Implemented 212.06(3) FS. History—New 12-8-87, Amended 12-31-20. Repealed—XX-XX-XX.*

**12A-1.108 Exemption for Data Center Property.**

(1) through (6) No change

(7) Except as provided in paragraph (5)(b), the exemption provided for data center property is a permanent exemption for qualifying data centers that apply for and receive a Data Center Property Temporary Tax Exemption Certificate during the period from July 1, 2017, through June 30, 2027 ~~2022~~, and then meet all requirements for the Data Center Property Certificate of Exemption within five years. The Department will not process applications for Data Center Property Temporary Tax Exemption Certificate after June 30, 2027 ~~2022~~.

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(s) FS. History—New 4-16-18, XX-XX-XX.*

**12A-1.112 Sales Tax Paid by Dealers on Behalf of Purchasers**

(1) Dealers engaged in any business subject to tax pursuant to Chapter 212, F.S., may not, except as provided in subsection (2), advertise or hold out to the public, directly or indirectly, any of the following:

(a) The dealer will pay all or any part of the tax.

(b) The dealer will relieve the purchaser of all or any part of the tax.

(c) The tax will not be added to the selling price of the property or services sold or released.

(d) The tax or any part of the tax, when added, will be refunded.

(2) A dealer may advertise or hold out to the public that the dealer will pay all or any part of the tax on behalf of the purchaser, only when the purchaser is given a charge ticket, sales slip, invoice, or other tangible evidence of the sale that satisfies the following conditions:

(a) It is expressly stated that the dealer will pay to the state any part of the tax imposed pursuant to Chapter 212, F.S., which was not collected from the purchaser.

(b) The sales price and the amount of tax due are separately stated.

(c) Dealers may not indicate or imply that a transaction is exempt or excluded from tax.

Rulemaking Authority 212.18(2), 213.06(1), FS. Law Implemented: 212.07(4). History-New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021; September 20, 2021; November 1, 2021

# Florida Business Tax Application for Marketplace Providers and Remote Sales \*

DR-1MP  
R. 01/22  
Rule 12A-1.060, F.A.C.  
Effective 01/22

## Florida Business Tax Application

Form Navigation

Business Information

Reason for Applying

Business Details

Remote Sales

Business Addresses

Business Activity Reporting

Sales and Use Tax

Sales Related Fees

Reemployment Tax

Communications Services Tax

Additional Taxes

Enrollment

Authorization

Reason for Applying

Please select your reason for applying.

Reason for Applying

New Registration

Select a reason for applying...

New Registration

Additional Florida Location

Additional Florida Rental Property

Moved Business to Another County

New Taxable Activity

Change Business Ownership

Acquired Existing Business

Business entity not currently registered

If you have not previously registered with the Florida Department of Revenue, or if your tax account has been canceled or revoked, select this reason for applying.

New Registration

Date of first

Clear & Reset Page

Save & Continue

\*Screenshots from the Department of Revenue's registration web application. The included screenshots display required information for businesses registering as a marketplace provider or persons who made a substantial number of remote sales in the previous calendar year.

## Florida Business Tax Application

### Form Navigation

Business Information ▲

☒ Reason for Applying

Business Details

Sales and Use Tax

Sales Related Fees

Reemployment Tax

Communications Services Tax

Additional Taxes

Enrollment

Authorization

### Business Details

#### Legal Name of Business

- **Sole Proprietors** - Use last name, first name, middle initial.
- **Partnerships** - Use partnership name or last names of general partners.
- **Others** - Use name filed with the Florida Department of State or similar agency in another state.

Legal Name of Business

Required

Business Trade Name

(doing business as)

Optional

Telephone Number

US ☒

Required

EXT

Fax Number

US ☒

Optional

☐ Yes

☒ No

Is this business location only open during a portion of a calendar year?

← Previous Page

Clear & Reset Page ↺

Save & Continue →

## Form Navigation

### Business Information ▲

☒ Reason for Applying

☒ Business Details

### Remote Sales

### Sales and Use Tax

### Sales Related Fees

### Reemployment Tax

### Communications Services Tax

### Additional Taxes

### Enrollment

### Authorization

## Remote Sales

### Remote Sales

Retail sales of taxable items are remote sales subject to Florida sales and use tax, including any applicable discretionary sales surtax, when:

- The item is ordered through the Internet or by telephone, mail, or other methods of communication,
- The order is received by the seller outside Florida, and
- The item is delivered to a Florida address.

### Remote Sellers

A seller located **outside** of Florida is required to register to collect and remit sales tax on the retail sale of taxable items, including any applicable discretionary sales surtax, if **all** the following conditions apply:

- The seller directly received the order of the taxable item.
- The taxable item was delivered to a Florida address.
- The seller made remote sales of taxable items delivered to Florida addresses in the previous calendar year that totaled \$100,000 or more.

If the seller also uses a marketplace provider to facilitate retail sales through a marketplace, the seller excludes those sales when determining whether the seller is required to register. Sales facilitated by a marketplace provider through a marketplace will be reported by the marketplace provider.

### Marketplace Providers

A business that enters into agreements with sellers to facilitate retail sales by listing or advertising items for sale in a marketplace is required to register to collect and remit sales tax, including any applicable discretionary sales surtax, on behalf of the marketplace sellers, if **both** the following conditions apply:

- The business collects payments for items sold to customers on behalf of a marketplace seller and transmits all or part of the payment to the seller.
- The business facilitated, through its marketplace, taxable remote sales in the previous calendar year that totaled \$100,000 or more.


A marketplace includes electronic medium or a physical place where items are offered for sale.

### Marketplace Activities

- ☐ **Yes**      **My business is located outside of Florida and directly received orders totaling \$100,000 or more in the previous calendar year for taxable items delivered to Florida addresses. (If you have a business location in Florida, you should check "No" to this question.)**
- ☐ **No**
- ☐ **Yes**      **My business is located outside of Florida and enters into agreements with sellers to facilitate sales of taxable items to be delivered to Florida addresses, collects payments on behalf of these sellers, and in the previous calendar year, facilitated \$100,000 or more collectively in sales for these sellers.**
- ☐ **No**

**Business Addresses**

**Physical Location of Business or Rental Property**

Physical street address of business location or Florida rental property.   
(Do not use PO Box or Rural Route numbers)

**Street Address**

**Apt/Suite/Other**

**City**

**Country**

**State/Region**

**Florida County**

**Postal Code**

**Business Mailing Address**

Provide the name and mailing address where tax returns and other correspondence for your business are to be mailed.

**Mail To**

**Existing Addresses on Record**

**Street Address**

**Apt/Suite/Other**

**City**

**Country**

**State/Region**

**Postal Code**

## Florida Business Tax Application

### Form Navigation

#### Business Information ▲

- ☒ Reason for Applying
- ☒ Business Details
- ☒ Remote Sales
- ☒ Business Addresses

#### Business Activity Reporting

- Sales and Use Tax
- Sales Related Fees
- Reemployment Tax
- Enrollment
- Authorization

### Business Activities

The Department requires the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. You may enter the NAICS Codes or describe your business activities at this location.

Business Activity Reporting Method ☒ NAICS Code (preferred method)  
☐ Written Description

← Previous Page

Clear & Reset Page ↺

Save & Continue →



## Form Navigation

### Business Information

- ☒ Reason for Applying
- ☒ Business Details
- ☒ Remote Sales
- ☒ Business Addresses
- ☒ Business Activity Reporting

### Business Activities

### Sales and Use Tax

### Sales Related Fees


### Reemployment Tax

### Enrollment

### Authorization

## Business Activities

Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. Enter your primary code first. You must enter at least one NAICS code in order to continue.

Select NAICS code lookup method ☒ Enter Known NAICS Code  ☐ Search for NAICS Code

### Enter Known NAICS Codes

Search for your NAICS code, select the matching SIC code, then click the Add button.

Enter NAICS Code

Search

NAICS Description

Select Your SIC Description

Add

## Business Activities

NAICS Code	NAICS Description	SIC Code	SIC Description	
No Business Activities Found				

Note: You must register at least 1 and no more than 20 business activities.

← Previous Page

Clear & Reset Page ↺

Save & Continue →

## Florida Business Tax Application

Form Navigation

Business Information ▲

☒ Reason for Applying

☒ Business Details

☒ Remote Sales

☒ Business Addresses

☒ Business Activity Reporting

☒ Business Activities

☒ Business Type

Business Type

Select your form of business ownership

← Previous Page

Clear & Reset

Select one...

Select one...

Sole Proprietor (individual owner)

Partnership

Corporation

Limited liability company (LLC)

Estate

Trust

Governmental Agency

Save & Continue →

## Sole Proprietor Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Identifier Type**

Select one...

**Federal Employer Identification Number  
(FEIN)**

Optional



## Business Owner

Provide the following information about this business's sole proprietor.

**Name**

First Name

Middle Name

Last Name

**Identifier**

SSN

Visa

Social Security Number (SSN)

**Email Address**

Optional

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

**Business Type**

**Select your form of business ownership** Partnership ▼

**Partnership Details**

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Partnership Type** Select one... ▼

← Previous Page

Clear & Re...

Married Couple

General Partnership

Limited Liability Partnership (LLP)

Limited Partnership (LP)

Joint Venture

& Continue →

## Partnership Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Partnership Type**

Married Couple ▼

**Identifier Type**

Select one... ▼

**Federal Employer Identification  
Number (FEIN)**

Optional



## Partnership Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Partnership Type**

General Partnership ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Partnership Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Partnership Type**

Limited Liability Partnership (LLP) ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Partnership Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Partnership Type**

Limited Partnership (LP) ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Partnership Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Partnership Type**

Joint Venture ▼

**Federal Employer Identification  
Number (FEIN)**

Required



The following information is required for each type of partnership.

**Business Partner**

Provide the following information for each general partner.

<b>Name</b>	<b>Person</b>	<b>Business/Organization</b>	
	First Name	Middle Name	Last Name
	Title		
<b>Identifier</b>	<b>SSN</b>	<b>Visa</b>	
	Social Security Number (SSN)		
<b>Telephone Number</b>	Required	EXT	
<b>Existing Addresses on Record</b>	New Address... ▼		
<b>Street Address</b>	Required		
<b>Apt/Suite/Other</b>	Optional		
<b>City</b>	Required		
<b>Country</b>	USA ▼		
<b>State/Region</b>	Florida ▼		
<b>Postal Code</b>	Required		

Add Partner

## Business Type

Select your form of business  
ownership

Corporation ▼

## Corporation Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

### Corporation Type

### Federal Employer Identification Number (FEIN)

(FEIN is required for all businesses employing  
workers - RT obligation.)

Select one... ▼

Select one...

C Corporation

S Corporation

Not-for-profit

Foreign Corporation



← Previous Page

Clear & Reset Page ↺

Save & Continue →



### Corporation Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Corporation Type**

C Corporation ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Corporation Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Corporation Type**

S Corporation ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Corporation Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Corporation Type**

Not-for-profit ▼

**Federal Employer Identification  
Number (FEIN)**

Required



### Corporation Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Corporation Type**

Foreign Corporation ▼

**Federal Employer Identification  
Number (FEIN)**

Required



The following information is required for each type of corporation.

**Business Officer**

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

**Name**

Person

Business/Organization

First Name

Middle Name

Last Name

Title

**Identifier**

SSN (last 4)

Visa

Social Security Number (last 4)

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

Add Officer

**Business Type**

**Select your form of business ownership**

Limited liability company (LLC) ▼

**Limited Liability Company Details**

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Membership Type**

Single Member ▼

**Single Member Details**

Select the member-type that applies to how your LLC is treated for federal income tax.

**Single-Member Type**

**Identifier Type**

**Federal Employer Identification Number (FEIN)**

C Corporation ▼  
C Corporation  
S Corporation  
Disregarded (reported by single member) ?

**Membership Type**

Multi-member ▼

**Multi-member Details**

Select the member-type that applies to how your LLC is treated for federal income tax.

**Multi-Member Type**

**Identifier Type**

**Federal Employer Identification Number (FEIN)**

C Corporation ▼  
C Corporation  
S Corporation  
Partnership ?

The following information is required for each type of limited liability company (LLC).

**Business Officer**

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

**Name**

Person

Business/Organization

First Name

Middle Name

Last Name

Title

**Identifier**

SSN (last 4)

Visa

Social Security Number (last 4)

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

Add Officer

**Business Type**

**Select your form of business ownership**

Estate ▼

**Estate Details**

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

**Identifier Type**

Select one... ▼

Select one...  
FEIN  
SSN  
Visa

← Previous Page

Clear & Reset Page ↺

Save & Continue →

The following information is required for estate business officers.

**Business Officer**

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

**Name**

Person

Business/Organization

First Name

Middle Name

Last Name

Title

**Identifier**

SSN (last 4)

Visa

Social Security Number (last 4)

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

Add Officer

Business Type

Select your form of business ownership

Trust

Trust Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

Trust Type

Business

Federal Employer Identification Number (FEIN)

Required

?

Trust Details

All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

Trust Type

Other

Identifier Type

Select one...

Select one...

SSN

FEIN

← Previous Page

Clear & Reset Page

Save & Continue →

This document is for informational purposes only.

21



The following information is required for each type of trust.

**Business Officer**

Provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity.

**Name**

Person

Business/Organization

First Name

Middle Name

Last Name

Title

**Identifier**

SSN (last 4)

Visa

Social Security Number (last 4)

**Telephone Number**

Required

EXT

**Existing Addresses on Record**

New Address...

**Street Address**

Required

**Apt/Suite/Other**

Optional

**City**

Required

**Country**

USA

**State/Region**

Florida

**Postal Code**

Required

Add Officer

## Business Type

Select your form of business  
ownership

Governmental Agency ▼

## Government Agency Details



All information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections [213.053](#) and [119.071](#), Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

Federal Employer Identification  
Number (FEIN)

\_\_\_\_-\_\_\_\_



This information is not required for all business types.

Business Dates	
<b>Date of Florida Incorporation or Organization</b>	<input type="text" value="Optional"/> 
<b>Fiscal Year Ending Date</b> <i>(Generally "12/31", however a business may elect a different fiscal year)</i>	<input type="text" value="Required"/> 

This information is required for all business types.

Business Background	
<input type="radio"/> <b>Yes</b>	<b>Has your business ever been known by another name?</b>
<input type="radio"/> <b>No</b>	
<input type="radio"/> <b>Yes</b>	<b>Was that business issued a Florida certificate of registration or tax account number?</b>
<input type="radio"/> <b>No</b>	

## Form Navigation

- ☒ **Business Information** ▼
- Sales and Use Tax** ▲
- Products**
- Sales Related Fees**
- Reemployment Tax**
- Enrollment**
- Authorization**

## Sales, Rentals, or Repairs of Products

Florida sales and use tax applies to the sale or rental of each item of tangible personal property (personal property that may be seen, weighted, measured, or touched or is any manner perceptible to the senses, including electricity). Sales tax is collected by the seller of an item of tangible personal property from the consumer purchasing the item. If you are selling items to businesses that sell the items to the consumer, you are engaged in selling products at wholesale.

Florida sales and use tax applies to charges for adjusting, applying, installing, maintaining, remodeling, or repairing items of tangible personal property when parts are furnished by the repair person. For more information, [Rule 12A-1.006, Florida Administrative Code](#), is available online [here](#).

Florida sales and use tax applies to charges for admissions for admitting a person or vehicle, or for the privilege of entering or staying in, any place of amusement, sport, or recreation, and dues and fees paid to private or membership clubs providing recreational or physical fitness facilities (except those owned or operated by a licensed hospital). For more information, [Rule 12A-1.005, Florida Administrative Code](#), is available online [here](#).

## Activities

For each of the business activities listed below, **select all** that apply to this location. If none of the activities apply to this location, you must select **none of the above** in order to continue.

- ☐ **Sell products at retail (to consumers)**
- ☐ **Sell products at wholesale (to registered dealers who will sell to consumers)**
- ☐ **None of the above activities apply to this business location**

**Prepaid Wireless E911 Fee**


☐ **Yes**      **Do you sell prepaid phones, phone cards, or calling arrangements at this location?**  
☐ **No**

[← Previous Page](#)

[Clear & Reset Page ↺](#)

[Save & Continue →](#)

**Solid Waste - New Tire Fee, Lead-Acid Battery Fee, and Rental Car Surcharge**

Select all activities that apply to your business location. 

☐ **Yes**      **Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle?**  
☐ **No**

☐ **Yes**      **Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats?**  
☐ **No**

Form Navigation	
<input checked="" type="checkbox"/> Business Information	▼
<input checked="" type="checkbox"/> Sales and Use Tax	▼
<input checked="" type="checkbox"/> Sales Related Fees	▼
Reemployment Tax	▲
Determination	
Communications Services Tax	
Additional Taxes	
Enrollment	
Authorization	

### Determination of Tax Liabilities

For purposes of reemployment tax, employees include officers of a corporation and members of a limited liability company classified as a corporation for federal tax purposes who perform services for the corporation or limited liability company and receive payment for such services (salary or distributions).

In addition to registering for Reemployment Tax:

- New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida at the [Florida New Hire Reporting Center website](#).
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees. Visit the [Florida Division of Workers' Compensation website](#).

☐ Yes  
☐ No

Do you have or will you have, employees in Florida?

☐ Yes  
☐ No

Do you, or will you, lease workers from an employee leasing company to work in Florida?

☐ Yes  
☐ No

Do you use the services of persons in Florida whom you consider to be self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public (e.g., plumber, general contractor, or certified public accountant)?

Form Navigation	
<input checked="" type="checkbox"/> Business Information	▼
<input checked="" type="checkbox"/> Sales and Use Tax	▼
<input checked="" type="checkbox"/> Sales Related Fees	▼
<input checked="" type="checkbox"/> Reemployment Tax	▼
Enrollment	▲
Introduction	
Authorization	

### Enrollment Introduction

Filing and paying electronically is quick, easy, and secure at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices). You can electronically file and pay most taxes, fees and surcharges.

Marketplace providers and persons making a substantial number of remote sales (total of taxable remote sales in the previous calendar year exceeds \$100,000) must file and remit tax electronically.

You may choose to enroll to file or pay tax electronically. Enrolling allows you to view your payment history, reprint your payment information, and view bills posted to your account. Your bank account and contact information are saved for future transactions.

If you enroll using this application, you will receive a user ID and password for each tax account created based on the information you provide. Each account will have the same contact, banking, and payment method. After you receive your user ID and password, you may log into each tax account and change the contact, banking, and method of payment information.

☒ Yes      Do you wish to file returns or pay tax electronically?  
☐ No

#### Enrollment Details

Select Enrollment Method

☐ Enroll for **both** filing returns and paying tax electronically

☐ Enroll **only** to pay tax electronically

☐ File returns and pay tax electronically **without** enrolling

#### Authorization for Email Communication

Your privacy is important to the *Department of Revenue*. The Department will mail information regarding this application to you. If you wish to receive the information in an email, a written request from you is required. This request allows the Department to send information using its secure email software. This software requires additional steps before you can access the information.

- ☐ **I authorize the Department to send information regarding this Florida Business Tax Application using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.**



Form Navigation

☒ Business Information

☒ Sales and Use Tax

☒ Sales Related Fees

☒ Reemployment Tax

☒ Enrollment

Authorization

☒ Email

Signature

Application Summary, Declaration and Signature

Application Summary

Based on your responses, you are registering for these taxes, surtaxes, fees, or surcharges. You may click on any of these to review or change your responses. Return to this page to continue.

Sales And Use Tax

Declaration

I understand that any person who is required to collect, truthfully account for, and pay any tax, fee, or surcharge, and willfully fails to do so, or any officer or director of a corporation who directs any employee of the corporation to do so, is personally liable for the tax, fee, or surcharge evaded, not accounted for, or paid to the Florida Department of Revenue, plus a penalty equal to twice the amount of the tax, fee, or surcharge due that is evaded, not accounted for, or paid. (Section 213.29, Florida Statutes)

I understand that, in addition to any other civil penalties provided by law, it is a criminal offense to fail or refuse to collect a required tax, fee, or surcharge; to fail to timely file a tax, fee, or surcharge return; to underreport a tax, fee, or surcharge liability on a return; or to give a worthless check, draft, debit card order, or other order on a bank to transfer funds to the Florida Department of Revenue.

I understand that I must notify the Florida Department of Revenue of any change in the form of ownership of this business or a change in business activities, location, mailing address, or contact information for this business.

Available Authorities

Select a authorizing person/organization...

Authority

Person

Business/Organization

First Name

Last Name

☐ I certify that I am authorized to execute this application by the person or organization entered above. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.

Signature

Under penalties of perjury, I declare that I have read the foregoing *Florida Business Tax Application* and that the facts stated in it are true.

Available Signatories

Select a signatory...

Signature

First Name

Last Name

Title

Date

6/22/2021

← Previous Page

Clear & Reset Page

Submit Application

This document is for informational purposes only.

30



# Florida Business Tax Application

DR-1  
R. 01/22  
Rule 12A-1.097, F.A.C.  
Effective 01/22  
Page 1 of 15

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



ALL information provided as a part of this application is held confidential by the Florida Department of Revenue. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your social security number is authorized under state and federal law. Visit the Department's website at [floridarevenue.com/privacy](http://floridarevenue.com/privacy) for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

Use Black or Blue Ink to Complete This Application

## Business Information

All Applicants -  
Identification Numbers

### 1. Identification Numbers:

Federal Employer Identification Number (FEIN):

**You must provide your FEIN before you can register for Reemployment Tax. If you are not required by the Internal Revenue Service to obtain an FEIN, you must provide your social security number, unless you are not a citizen of the United States.**

Social Security Number (SSN):

If you are not a citizen of the United States and you do not have a social security number, provide your complete Visa number.

Visa Number:

Florida Business Partner Number (if registered):  
(business partner numbers are 4 to 7 digits in length)

Consolidated Sales and Use Tax Filing Number:  
(if you file a consolidated sales and use tax return)

County Control Number:  
(if you use this number to report tax for the county where your business is located)

### 2. Reason for Applying (select only one):

☐ Business entity not currently registered

Date of first Florida taxable activity:

mm dd yyyy

☐ Additional Florida location for  
currently registered business

Date of first taxable activity

mm dd yyyy

Sales and use tax for this location will be reported using my current:  
(select all that apply)

☐ consolidated return ☐ county control reporting number

☐ Additional Florida rental property for  
currently registered business

Date of first taxable activity:

mm dd yyyy

Sales and use tax for this location will be reported using my current:  
(select all that apply)

☐ consolidated return ☐ county control reporting number

☐ Moved registered Florida location to  
another Florida county -

Effective date:

mm dd yyyy

Current sales and use tax certificate number for location

(this number will be cancelled)

Sales and use tax for this location will be reported using my current  
(select all that apply)

☐ consolidated return ☐ county control reporting number

All Applicants -  
Reason for Applying



☐ Starting a new taxable activity at a registered location -  
Effective date: \_\_\_\_\_ mm dd yyyy  
Current sales and use tax certificate number for location \_\_\_\_\_

☐ Change the form of business ownership - Effective date: \_\_\_\_\_ mm dd yyyy

☐ Acquired existing business -  
Effective date: \_\_\_\_\_ mm dd yyyy

3. **Business Name, Location, and Mailing Address:** **Others** - Use name filed with the Florida Department of State or similar agency in another state  
**Sole proprietors** - Use last name, first name, middle initial  
**Partnerships** - Use partnership name or last name of general partners  
Legal name of business: \_\_\_\_\_

Business trade name "doing business as" if you have one: \_\_\_\_\_

**Physical Address:** Provide the street address of the business location or Florida rental property - Do not use PO Box or Rural Route Numbers.

Street address: _____	Florida County: _____	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
City / State / ZIP: _____		Fax #: _____

**Mailing Address:** Provide the name and mailing address where tax returns and other correspondence for your business are to be mailed.

Mail to: _____	Mailing Address (if different than business location address): _____
City / State / ZIP: _____	

4. **Is this business location only open during a portion of a calendar year?** ☐ Yes ☐ No

If yes, provide the:

**First** calendar month this business location is open: \_\_\_\_\_; and the

**Last** calendar month this business location is open: \_\_\_\_\_.

5. **Form of Business Ownership:** (select only **one** form of ownership)

- |   |  |   |
|---|--|---|
| <input type="radio"/> Sole Proprietor (individual owner)  | <input type="radio"/> Limited liability company (LLC)  | <input type="radio"/> Estate              |
| <input type="radio"/> Partnership (select one below):     | (select one below):  | <input type="radio"/> Trust               |
| <input type="radio"/> Married couple                      | <input type="radio"/> Single member  | <input type="radio"/> Business            |
| <input type="radio"/> General partnership                 | <input type="radio"/> Multi-member   | <input type="radio"/> Other               |
| <input type="radio"/> Limited liability partnership (LLP) | <b>If single member</b> , select the box that applies to how your LLC is treated for federal income tax. | <input type="radio"/> Governmental agency |
| <input type="radio"/> Limited partnership (LP)            | <input type="radio"/> C Corporation  |   |
| <input type="radio"/> Joint venture                       | <input type="radio"/> S Corporation  |   |
| <input type="radio"/> Corporation (select one below):     | <input type="radio"/> Disregarded (reported by single member)  |   |
| <input type="radio"/> C Corporation                       | <b>If multi-member</b> , select the box that applies to how your LLC is treated for federal income tax.  |   |
| <input type="radio"/> S Corporation                       | <input type="radio"/> Partnership  |   |
| <input type="radio"/> Not-for-profit                      | <input type="radio"/> C Corporation  |   |
| <input type="radio"/> Foreign corporation                 | <input type="radio"/> S Corporation  |   |



**6. If your business is a partnership, corporation, limited liability company, or trust, provide the following information:**

Date of Florida incorporation or organization,  
or date of authorization to conduct business at this location in Florida:

mm dd yyyy

Fiscal year ending date (This date is generally "12/31"; however  
a business may elect a different fiscal year):

mm dd

**7. If you are a sole proprietor, provide the following information:**

Legal Name (first name, middle initial, last name):	SSN: or Visa #:
Home address:	Telephone #: <input type="checkbox"/> Check if # is outside U.S.
City / State / ZIP:	#: _____ ext: _____

**8. If your business is a partnership (including married couples), provide the following information for each general partner:**  
(Attach additional pages, if needed.)

Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____

Sole  
Proprietors

Business Owners and Managers



9. If your business is a corporation, limited liability company, or trust, provide the following information for each director, officer, managing member, grantor, personal representative, or trustee of the business entity:  
(Attach additional pages, if needed.)

Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____

**10. Background:**

Has your business ever been known by another name? <input type="checkbox"/> Yes <input type="checkbox"/> No	Name:
Was that business issued a Florida certificate of registration or tax account number? <input type="checkbox"/> Yes <input type="checkbox"/> No	Number:

**11. Business Activities:**

**Primary code**

Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. Enter your primary code first. (Enter at least **one**.)

If you do not know your NAICS code(s), go to <http://www.census.gov/eos/www/naics/index.html>. Enter a keyword to search the most recent NAICS list.



Describe the primary nature of your business and type(s) of products or services to be sold.

**12. Change in Form of Business Ownership or Acquired Business**

If your form of business ownership has changed (e.g., sole proprietorship to a corporation or partnership to a limited liability company), or you acquired an existing business, **provide the following for your prior form of ownership or for the acquired business:**

Name:	FEIN:
Address:	Florida certificate or tax account number:
City / State / ZIP:	If acquired, portion acquired: <input type="checkbox"/> All <input type="checkbox"/> Part <input type="checkbox"/> Unknown
Did your business share any common ownership, management, or control with the acquired business at the time of acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No	Did the previous legal entity or acquired business have employees at the time of the change or acquisition? <input type="checkbox"/> Yes <input type="checkbox"/> No
Were employees transferred to the new legal entity or new business? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date transferred:  mm dd yyyy

You must also submit a completed [Report to Determine Succession and Application for Transfer of Experience Rating Records](#) (Form RTS-1S) within 90 days after the date of transfer when:

- You acquired an existing business in whole or in part, and
- There was no common ownership, management or control between your business and the acquired business at the time of transfer.

## Sales and Use Tax

**13. For each of the business activities below, select all that apply to this location:**

**Sales, Rentals, or Repairs of Products**

- ☐ Sell products at retail (to consumers)
- ☐ Sell products at wholesale (to registered dealers who will sell to consumers)
- ☐ Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- ☐ Sell products or goods by mail using catalogs or the internet
- ☐ Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- ☐ Repair or alter consumer products or equipment
- ☐ Rent equipment or other property or goods to individuals or businesses
- ☐ Charge admissions or membership fees

**Property Rentals, Leases, or Licenses**

- ☐ Rent or lease commercial real property to individuals or businesses
- ☐ Manage commercial real property for individuals or businesses
- ☐ Rent or lease living or sleeping accommodations to others for periods of six months or less
- ☐ Manage the rental or leasing of living or sleeping accommodations belonging to others
- ☐ Rent or lease parking or storage spaces for motor vehicles in parking lots or garages
- ☐ Rent or lease docking or storage spaces for boats in boat docks or marinas
- ☐ Rent or lease tie-down or storage spaces for aircraft at airports



## Sales and Use Tax (continued)

### Real Property Contractors

- ☐ Improve real property as a contractor
- ☐ Sell products at retail (to consumers)
- ☐ Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- ☐ Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

### Services

- ☐ Pest control services for nonresidential buildings
- ☐ Interior cleaning services for nonresidential buildings
- ☐ Detective services
- ☐ Protection services
- ☐ Security alarm system monitoring services

### Fuel

- ☐ Sell tax paid gasoline, diesel fuel, or aviation fuel to retail dealers or end users in Florida (select all that apply below):
  - ☐ Gas station only
  - ☐ Gas station and convenience store
  - ☐ Truck stop
  - ☐ Marine fueling
  - ☐ Aircraft fueling
  - ☐ Reseller of fuel in bulk quantities
- ☐ Purchase dyed diesel fuel for off-road purposes

### Secondhand Goods or Scrap Metal

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

**If you select either of these activities, you must also submit a *Registration Application for Secondhand Dealers and Secondary Metals Recyclers* (Form DR-1S).**

### Coin-Operated Amusement Machines

- ☐ Place and operate coin-operated amusement machines at locations belonging to others
- ☐ Operate coin-operated amusement machines at this location (select all that apply below):
  - ☐ Self-operate some or all the amusement machines at this location (no other machine operator used)
  - ☐ Have entered into a written agreement with the following person or business to operate some or all the machines at this location.

Name:

Telephone #: ☐ Check if # is outside U.S.

#: \_\_\_\_\_ ext: \_\_\_\_\_

Mailing address:

City / State / ZIP:

**If you operate amusement machines at your location or at locations belonging to others, you must also submit an *Application for Amusement Machine Certificate* (Form DR-18) to obtain an annual *Amusement Machine Certificate* for each location where you operate amusement machines.**

### Vending Machines

(select all that apply below)

- ☐ Place and operate vending machines at locations belonging to others:  
(Select the type or types of vending machines you operate.)
  - ☐ Food or beverage vending machines
  - ☐ Nonfood or nonbeverage vending machines
- ☐ Operate vending machines at this location:  
(Select the type or types of vending machines you operate.)
  - ☐ Food or beverage vending machines
  - ☐ Nonfood or nonbeverage vending machines



## Sales and Use Tax (continued)

Sales and Use Tax

### Purchases

- ☐ Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- ☐ Applying for a direct pay permit to self-accrue and remit use tax directly to the Department  
**To apply for a permit, submit an [Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\)](#).**
- ☐ Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)
- ☐ **This business does not conduct activities at this location subject to Florida sales and use tax**

## Prepaid Wireless E911 Fee

E911 Fee

14. Do you sell prepaid phones, phone cards, or calling arrangements at this location? ☐ Yes ☐ No
- If yes**, select the box that describes your sales:
- ☐ Domestic or international long distance calling or phone cards (non-wireless)
- ☐ Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

## Solid Waste - New Tire Fee, Lead-Acid Battery Fee, and Rental Car Surcharge

Solid Waste Fees and Surcharge

15. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? ☐ Yes ☐ No
16. Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats? ☐ Yes ☐ No
17. Do you operate a car-sharing service, a peer-to-peer car sharing program, or motor vehicle rental company at this location that provides motor vehicles that transport fewer than nine passengers? ☐ Yes ☐ No

## Gross Receipts Tax on Dry-cleaning

Dry-Cleaning Tax

18. Do you own or operate a dry-cleaning plant or dry drop-off facility in Florida? ☐ Yes ☐ No
- If yes, and you import or produce perchloroethylene or other dry-cleaning solvents, you must also complete a [Registration Package \(GT-400401\)](#) for fuels and pollutants.**

## Reemployment Tax

Reemployment Tax

**For purposes of reemployment tax, employees include officers of a corporation and members of a limited liability company classified as a corporation for federal tax purposes who perform services for the corporation or limited liability company and receive payment for such services (salary or distributions).**

**In addition to registering for Reemployment Tax:**

- New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida at [servicesforemployers.floridarevenue.com](https://servicesforemployers.floridarevenue.com).
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees. Visit [www.myfloridacfo.com/division/wc/](https://www.myfloridacfo.com/division/wc/).

19. Do you have or will you have, employees in Florida? ☐ Yes ☐ No
20. Do you, or will you, lease workers from an employee leasing company to work in Florida? ☐ Yes ☐ No
- If yes**, provide the following:

Name of leasing company:

FEIN:

Department of Business and Professional Regulation license number:

Portion of workforce that is leased:

☐ All ☐ Part

Date of leasing agreement for workers in Florida:

mm dd yyyy





## Reemployment Tax (continued)

21. Do you use the services of persons in Florida whom you consider to be self-employed, independent contractors other than those engaged in a distinct business, occupation, or profession that serves the general public (e.g., plumber, general contractor, or certified public accountant)?

☐ Yes ☐ No

If yes, you must also submit a completed *Independent Contractor Analysis (Form RTS-6061)*.

If you answered No to questions 19, 20, and 21, proceed to the Communications Services Tax section.

If you answered Yes, continue to the next question.

22. Is your business registered for reemployment tax?

☐ Yes ☐ No

If yes, provide your RT account number:

Are you currently reporting wages to the Florida Department of Revenue?

☐ Yes ☐ No

Are you reactivating your reemployment tax account?

☐ Yes ☐ No

23. On what date did you, or will you, first have an employee in Florida?

mm dd yyyy

24. Employment Type (select only one employment type):

☐ Regular employer

☐ Nonprofit organization [must hold a 501(c)(3) determination letter from the Internal Revenue Service]

☐ Domestic employer [employer of persons performing only domestic (household) services (e.g., maid or cook)]

☐ Indian tribe or Tribal unit

☐ Governmental entity

☐ Agricultural (noncitrus) employer

☐ Agricultural (citrus) employer

☐ Agricultural crew chief

25. Select one category for your employment:

### Regular, Indian tribe or Tribal unit, or Governmental employer

Have you or will you pay gross wages of at least \$1,500 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$1,500 gross wages.

mm dd yyyy

Have you or will you have one or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

### Nonprofit organization

Have you or will you employ four or more workers for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

### Domestic employer (Employer whose employees only perform domestic services.)

Have you or will you pay gross wages of at least \$1,000 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$1,000 gross wages.

mm dd yyyy



# Reemployment Tax (continued)

## Agricultural (noncitrus, citrus, or crew chief) employer

Have you or will you pay gross wages of at least \$10,000 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$10,000 gross wages.

mm dd yyyy

Have you or will you have five or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

### 26. List all Florida locations where you have employees.

(Attach a separate sheet, if needed.)

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

### 27. Payroll Agent Information. If you will use a payroll agent (such as an accountant or bookkeeper) or firm that will maintain your payroll information, provide the following:

Name of payroll agent or firm:

Mailing address:

City / State / ZIP:



## Reemployment Tax (continued)

Reemployment Tax

28. **Mailing Addresses for Reemployment Tax.** To receive correspondence about reemployment tax reporting, tax rates, and benefits paid, select the appropriate mailing address for each type of correspondence below.

**Reporting Forms and Information**

Employer's Quarterly Reports, Certifications,  
Reporting-related Correspondence:

☐ **Business Information** (address in the  
the first section of this application)

☐ **Payroll Agent Information** (address  
in Question 27)

☐ **Other** (enter below)

**Tax Rate Information**

Tax Rate Notices  
Related Correspondence:

☐ **Business Information** (address  
in the first section of this application)

☐ **Payroll Agent Information**  
(address in Question 27)

☐ **Other** (enter below)

**Benefits Paid Information**

Notice of Benefits Paid  
Related Correspondence:

☐ **Business Information** (address in the  
first section of this application)

☐ **Payroll Agent Information** (address  
in Question 27)

☐ **Other** (enter below)

**Other Address for Reporting Forms and Information**

Name:

Telephone #:

Ext:

Mailing address:

City / State / ZIP:

Email address:

**Other Address for Tax Rate Information**

Name:

Telephone #:

Ext:

Mailing address:

City / State / ZIP:

Email address:

**Other Address for Benefits Paid Information**

Name:

Telephone #:

Ext:

Mailing address:

City / State / ZIP:

Email address:

## Communications Services Tax

Communications Services Tax

29. Do you sell communications services; purchase communications services to integrate into prepaid calling arrangements; or are you applying for a direct pay permit for communications services tax? ☐ Yes ☐ No

If yes, select each service you sell.

☐ Telephone service (e.g., local, long distance, wireless, or VOIP)

☐ Paging service

☐ Facsimile (fax) service (not when providing advertising or  
professional services)

☐ Reseller (only sales for resale; no sales to retail customers)

☐ Other services; please describe: \_\_\_\_\_

☐ Video service (e.g., television programming or streaming)

☐ Direct-to-home satellite service

☐ Pay telephone service

☐ Purchase services to integrate into prepaid calling arrangements

30. Are you applying for a direct pay permit for communications services tax? ☐ Yes ☐ No

If yes, you must also submit an *Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)*.



## Communications Services Tax (continued)

If you answered No to questions 29 and 30, proceed to the Documentary Stamp Tax section.  
If you answered Yes, continue.

If you are a reseller only, sell only pay telephone or direct-to-home satellite services, or  
only purchase services to integrate into prepaid calling arrangements, go to question 34.

31. To charge the correct amount of tax, you must know the taxing jurisdiction (county and municipality) in which your customers are located. How will you verify the assignment of customer location to the correct taxing jurisdictions? If you use multiple methods, **select all that apply**.

- ☐ An electronic database provided by the Department of Revenue  
☐ Your own database that will be certified by the Department of Revenue

To apply for certification, you must submit an *Application for Certification of Communications Services Database (Form DR-700012)*.

- ☐ A database supplied by a vendor. Provide the name of the vendor and product:

Vendor: \_\_\_\_\_ Product: \_\_\_\_\_

- ☐ ZIP + 4 and a methodology for assignment when the ZIP codes overlap jurisdictions  
☐ ZIP + 4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction)  
☐ None of the above.

The method you use to verify the assignment of a customer location to the correct taxing jurisdictions (county and municipality) for purposes of collecting local communications services tax determines the collection allowance rate that will be assigned to your business. If you change your method of assigning a customer's location to the correct taxing jurisdictions, you must submit a *Notification of Method Employed to Determine Taxing Jurisdiction (Form DR-700020)* indicating the new method(s). For more information, visit [floridarevenue.com/taxes/cst](http://floridarevenue.com/taxes/cst).

32. If you use multiple assignment methods, you may need to file two separate returns to maximize your collection allowances. If you will file separate returns for each assignment method, check the box below.

- ☐ I will file two separate communications services tax returns, one for each type of assignment method.

33. Name and contact information of the person who can answer questions about communications services tax returns filed with the Department:

Name: _____	Telephone #: _____	Ext: _____
Email address: _____		

## Documentary Stamp Tax

34. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)?

☐ Yes ☐ No

If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month?

☐ Yes ☐ No

## Gross Receipts Tax on Electrical Power and Gas

35. Do you own or operate an electric or natural or manufactured gas (LP gas is excluded) utility distribution facility in Florida?

☐ Yes ☐ No

If yes, select the type of utility facility:

- ☐ Electric ☐ Natural or manufactured gas

36. Do you import natural or manufactured gas (LP gas is excluded) into Florida for your own use?

☐ Yes ☐ No



## Severance Taxes and Miami-Dade County Lake Belt Fees

Severance Taxes

37. Do you extract oil, gas, sulfur, solid minerals, phosphate rock, lime rock, sand, or heavy minerals from the soils or waters of Florida?

☐ Yes ☐ No

If yes, select each extraction activity that you will engage in:

- ☐ Extracting oil for sale, transport, storage, profit, or commercial use
- ☐ Extracting gas for sale, transport, profit, or commercial use
- ☐ Extracting sulfur for sale, transport, storage, profit, or commercial use
- ☐ Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use
- ☐ Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see section 373.4149, Florida Statutes, for boundary description)

## Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure at [floridarevenue.com/taxes/eservices](http://floridarevenue.com/taxes/eservices). You can electronically file and pay most taxes, fees and surcharges.

Marketplace providers and persons making a substantial number of remote sales (total of taxable remote sales in the previous calendar year exceeds \$100,000) must file and remit tax electronically.

You may choose to enroll to file or pay tax electronically. Enrolling allows you to view your payment history, reprint your payment information, and view bills posted to your account. Your bank account and contact information are saved for future transactions.

If you enroll using this application, you will receive a user ID and password for each tax account created based on the information you provide. Each account will have the same contact, banking, and payment method. After you receive your user ID and password, you may log into each tax account and change the contact, banking, and method of payment information.

**If you choose not to file returns or pay tax electronically, proceed to the Authorization for Email Communication section.**

38. Do you wish to: (select only one)

- ☐ Enroll for **both** filing returns and paying tax electronically?
- ☐ Enroll **only** to pay tax electronically?
- ☐ File returns and pay tax electronically **without** enrolling?

39. If you are enrolling, select only one electronic payment method.

- ☐ **ACH-Debit (e-check)** – The Department's bank withdraws a payment from your bank account when you authorize the payment.
- ☐ **ACH-Credit** – Your bank transfers a payment to the Department's bank account when you authorize the bank to make the payment. **This is not a credit card payment. You are responsible for any costs charged by your bank to use this payment method.**

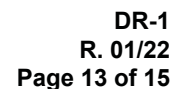
40. Contact Person for Electronic Payments:

Name:	Telephone #:	Ext:	Fax #:

Mailing address:

City / State / ZIP:	Email address:
<input type="checkbox"/> A company employee <input type="checkbox"/> A non-related tax preparer	Federal Preparer Tax Identification Number (PTIN):
<input type="checkbox"/> Payroll agent	

File and Pay Electronically



## File and Pay Electronically

Name:	Telephone #:	Ext:	Fax #:
	_____	_____	_____

City / State / ZIP:

☐ A company employee      ☐ A non-related tax preparer  
☐ Payroll agent

Bank / financial institution name:

Account type: ☐ Business ☐ Checking  
☐ Personal ☐ Savings

Bank account number:

Bank Routing Number:
----------------------

$$|:$$
$$\begin{array}{c} \bullet \\ \bullet \end{array}$$

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

(If account requires two signatures)



## Authorization for Email Communication

Email Communication

Your privacy is important to the Department of Revenue. The Department will mail information regarding this application to you. If you wish to receive the information in an email, a written request from you is required. This request allows the Department to send information using its secure email software. This software requires additional steps before you can access the information.

**Complete this section to receive information about this application by secure email.**

- ☐ I authorize the Department to send information regarding this Application using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.

Provide the name and contact information of the person who can respond to questions about this Application.

Name:

Telephone #: ☐ Check if # is outside U.S.

#: \_\_\_\_\_ ext: \_\_\_\_\_

Email address:

## Applicant Declaration and Signature

Applicant Declaration and Signature

I understand that any person who is required to collect, truthfully account for, and pay any tax, fee, or surcharge, and willfully fails to do so, or any officer or director of a corporation who directs any employee of the corporation to do so, is personally liable for the tax, fee, or surcharge evaded, not accounted for, or paid to the Florida Department of Revenue, plus a penalty equal to twice the amount of the tax, fee, or surcharge due that is evaded, not accounted for, or paid. (Section 213.29, Florida Statutes.)

I understand that, in addition to any other civil penalties provided by law, it is a criminal offense to fail or refuse to collect a required tax, fee, or surcharge; to fail to timely file a tax, fee, or surcharge return; to underreport a tax, fee, or surcharge liability on a return; or to give a worthless check, draft, debit card order, or other order on a bank to transfer funds to the Florida Department of Revenue.

I understand that I must notify the Florida Department of Revenue of any change in the form of ownership of this business or a change in business activities, location, mailing address, or contact information for this business.

**I certify that I am authorized by \_\_\_\_\_ (Officer/Director) to execute this application. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.**

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

Printed name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### Before you submit your completed application

**Have you:**

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

Mail to: Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160



## Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

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

For written replies to tax questions, write to:

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

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

### Subscribe to Receive Updates by Email

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

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

## References

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

Form RTS-1S	Report to Determine Succession and Application For Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
GT-400401	Registration Package for Motor Fuel and/or Pollutants, <b>includes the following forms:</b>	
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for e-Services	Rule 12-24.011, F.A.C.
Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.
Form DR-700012	Application for Certification of Communications Services Database	Rule 12A-19.100, F.A.C.
Form DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction	Rule 12A-19.100, F.A.C.





# Application for Registered Businesses to Add a New Florida Location

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

DR-1A  
R. 01/22  
Rule 12A-1.097, F.A.C.  
Effective 01/22  
Page 1 of 7

## Use Black or Blue Ink to Complete This Application.

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

- an additional business location or Florida rental property, or
- a registered location that has moved from one Florida county to another to collect, report, and pay the following Florida taxes:
  - Sales and use tax
  - Prepaid wireless E911 fee
  - Lead-acid battery fee
  - Waste tire fee
  - Rental car surcharge
  - Documentary stamp tax

## Business Information

1. a. Have you previously filed a *Florida Business Tax Application* (online or paper Form DR-1) and received a certificate of registration or reemployment tax account number from the Department? ☐ Yes ☐ No
- b. Is your tax account with the Department currently active? ☐ Yes ☐ No
- If no, STOP. You must register using the *Florida Business Tax Application* (Form DR-1).
- c. Will you have employees at this location? ☐ Yes ☐ No
- If yes, have you registered for reemployment tax? ☐ Yes ☐ No
- If no, STOP. You must register using the *Florida Business Tax Application* (Form DR-1).

### 2. Identification Numbers:

Florida Business Partner Number:

Consolidated Sales and Use Tax Filing Number: (if you file a consolidated sales and use tax return)

(business partner numbers are 4 to 7 digits in length)

80-

County Control Number: (if you use this number to report tax for the county where your business is located):

### 3. Reason for Applying (select only one):

- ☐ Additional Florida location for currently registered business

Date of first taxable activity:

mm dd yyyy

Sales and use tax for this location will be reported using my current: (select all that apply)

☐ consolidated return ☐ county control reporting number

- ☐ Additional Florida rental property for currently registered business

Date of first taxable activity:

mm dd yyyy

Sales and use tax for this location will be reported using my current: (select all that apply)

☐ consolidated return ☐ county control reporting number

- ☐ Moved registered Florida location to another Florida county - Effective date:

mm dd yyyy

Current sales and use tax certificate number for location

(this number will be cancelled)

Sales and use tax for this location will be reported using my current: (select all that apply)

☐ consolidated return ☐ county control reporting number

When to Use this Application

Application Eligibility

Identification Numbers

Reason for Applying



4. **Business Name, Location, and Mailing Address:**  
**Sole proprietors** - Use last name, first name, middle initial  
**Partnerships** - Use partnership name or last name of general partners  
Legal name of business: \_\_\_\_\_

**Others** - Use name filed with the Florida Department of State or similar agency in another state

Business trade name "doing business as" if you have one: \_\_\_\_\_

**Physical Address:** Provide the street address of the business location or Florida rental property - Do not use PO Box or Rural Route Numbers.

Street address: _____	Florida County: _____	Telephone #: <input type="checkbox"/> Check if # is outside U.S. #: _____ ext: _____
City / State / ZIP: _____		Fax #: _____

**Mailing Address:** Provide the name and mailing address where tax returns and other correspondence for your business are to be mailed.

Mail to: _____	Mailing address (if different than business location address): _____
City / State / ZIP: _____	

5. **Is this business location only open during a portion of a calendar year?** ☐ Yes ☐ No  
If **yes**, provide the:  
**First** calendar month this business location is open: \_\_\_\_\_ ; and the  
**Last** calendar month this business location is open: \_\_\_\_\_ .

6. **Business Activities:** **Primary code**  
Enter the six-digit North American Industry Classification System (NAICS) code(s) that best describes your business activities at this location. Enter your primary code first. (Enter at least **one**.)

If you do not know your NAICS code(s), go to <http://www.census.gov/eos/www/naics/index.html>. Enter a keyword to search the most recent NAICS list.

Describe the primary nature of your business and type(s) of products or services to be sold.

## Sales and Use Tax

7. **For each of the business activities below, (select all that apply to this location):**

**Sales, Rentals, or Repairs of Products**

- ☐ Sell products at retail (to consumers)
- ☐ Sell products at wholesale (to registered dealers who will sell to consumers)
- ☐ Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- ☐ Sell products or goods by mail using catalogs or the internet
- ☐ Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- ☐ Repair or alter consumer products or equipment
- ☐ Rent equipment or other property or goods to individuals or businesses
- ☐ Charge admissions or membership fees



## Sales and Use Tax (continued)

### Property Rentals, Leases, or Licenses

- ☐ Rent or lease commercial real property to individuals or businesses
- ☐ Manage commercial real property for individuals or businesses
- ☐ Rent or lease living or sleeping accommodations to others for periods of six months or less
- ☐ Manage the rental or leasing of living or sleeping accommodations belonging to others
- ☐ Rent or lease parking or storage spaces for motor vehicles in parking lots or garages
- ☐ Rent or lease docking or storage spaces for boats in boat docks or marinas
- ☐ Rent or lease tie-down or storage spaces for aircraft at airports

### Real Property Contractors

- ☐ Improve real property as a contractor
- ☐ Sell products at retail (to consumers)
- ☐ Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- ☐ Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

### Services

- ☐ Pest control services for nonresidential buildings
- ☐ Interior cleaning services for nonresidential buildings
- ☐ Detective services
- ☐ Protection services
- ☐ Security alarm system monitoring services

### Fuel

- ☐ Sell tax paid gasoline, diesel fuel, or aviation fuel to retail dealers or end users in Florida (select all that apply below):
  - ☐ Gas station only
  - ☐ Gas station and convenience store
  - ☐ Truck stop
  - ☐ Marine fueling
  - ☐ Aircraft fueling
  - ☐ Reseller of fuel in bulk quantities
- ☐ Purchase dyed diesel fuel for off-road purposes

### Secondhand Goods or Scrap Metal

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

If you select either of these activities, you must also submit a [Registration Application for Secondhand Dealers and Secondary Metals Recyclers \(Form DR-1S\)](#).

### Coin-Operated Amusement Machines

- ☐ Place and operate coin-operated amusement machines at locations belonging to others
- ☐ Operate coin-operated amusement machines at this location (select all that apply below):
  - ☐ Self-operate some or all the amusement machines at this location (no other machine operator used)
  - ☐ Have entered into a written agreement with the following person or business to operate some or all the machines at this location

Name:

Telephone #: ☐ Check if # is outside U.S.  
#: \_\_\_\_\_ ext: \_\_\_\_\_

Mailing address:

City / State / ZIP:

If you operate amusement machines at your location or at locations belonging to others, you must also submit an [Application for Amusement Machine Certificate \(Form DR-18\)](#) to obtain an annual *Amusement Machine Certificate* for each location where you operate amusement machines.



## Sales and Use Tax (continued)

Sales and Use Tax

### Vending Machines

(select all that apply below)

- ☐ Place and operate vending machines at locations belonging to others:  
(Select the type or types of vending machines you operate.)
- ☐ Food or beverage vending machines
- ☐ Nonfood or nonbeverage vending machines
- ☐ Operate vending machines at this location (Select the type or types of vending machines you operate.)
- ☐ Food or beverage vending machines
- ☐ Nonfood or nonbeverage vending machines

### Purchases

- ☐ Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- ☐ Applying for a direct pay permit to self-accrue and remit use tax directly to the Department  
To apply for a permit, submit an [Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\)](#).
- ☐ Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)
- ☐ **This business does not conduct activities at this location subject to Florida sales and use tax**

## Prepaid Wireless E911 Fee

E911 Fee

8. Do you sell prepaid phones, phone cards, or calling arrangements at this location? ☐ Yes ☐ No
- If yes, select the box that describes your sales:
- ☐ Domestic or international long distance calling or phone cards (non-wireless)
- ☐ Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

## Solid Waste - New Tire Fee, Lead-Acid Battery Fee, and Rental Car Surcharge

Solid Waste Fees

9. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? ☐ Yes ☐ No
10. Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats? ☐ Yes ☐ No
11. Do you operate a car-sharing service, a peer-to-peer car sharing program, or motor vehicle rental company at this location that provides motor vehicles that transport fewer than nine passengers? ☐ Yes ☐ No

## Documentary Stamp Tax

Documentary Stamp Tax

12. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)? ☐ Yes ☐ No
- If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month? ☐ Yes ☐ No

## Enrollment to File and Pay Tax Electronically

File and Pay Electronically

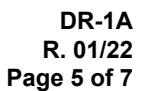
Filing and paying electronically is quick, easy, and secure at [floridarevenue.com/taxes/eservices](https://floridarevenue.com/taxes/eservices). You can electronically file and pay most taxes, fees and surcharges.

Marketplace providers and persons making a substantial number of remote sales (total of taxable remote sales in the previous calendar year exceeds \$100,000) must file and remit tax electronically.

You may choose to enroll to file or pay tax electronically. Enrolling allows you to view your payment history, reprint your payment information, and view bills posted to your account. Your bank account and contact information are saved for future transactions.

If you enroll using this application, you will receive a user ID and password for each tax account created based on the information you provide. Each account will have the same contact, banking, and payment method. After you receive your user ID and password, you may log into each tax account and change the contact, banking, and method of payment information.

If you choose not to file returns or pay tax electronically, proceed to the Authorization for Email Communication section.



## File and Pay Electronically

- 18. Enrollee Authorization and Agreement:**
- This is an Agreement between the Florida Department of Revenue, hereinafter "the Department," and the business entity named herein, hereinafter "the Enrollee," entered into according to the provisions of the Florida Statutes and the Florida Administrative Code.
- By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the Department to file tax returns and reports, make tax and fee payments, and transmit remittances to the Department electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.
- The same statute and rule sections that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this agreement.



## Enrollment to File and Pay Tax Electronically (continued)

File and Pay Electronically

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this section has been personally reviewed by me and the facts stated in it are true. According to the payment method selected above, I hereby authorize the Department to present debit entries into the bank account referenced above at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Printed name: \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

(If account requires two signatures)

## Authorization for Email Communication

Email Communication

Your privacy is important to the Department of Revenue. The Department will mail information regarding this application to you. If you wish to receive the information in an email, a written request from you is required. This request allows the Department to send information using its secure email software. This software requires additional steps before you can access the information.

Complete this section to receive information about this application by secure email.

- ☐ I authorize the Department to send information regarding this Application using the Florida Department of Revenue's secure email. I understand that this method requires additional steps to view the information provided.

Provide the name and contact information of the person who can respond to questions about this Application.

Name: _____	Telephone #: <input type="checkbox"/> Check if # is outside U.S.
	#. _____ ext: _____

Email address: \_\_\_\_\_

## Applicant Declaration and Signature

Applicant Declaration and Signature

I understand that any person who is required to collect, truthfully account for, and pay any tax, fee, or surcharge, and willfully fails to do so, or any officer or director of a corporation who directs any employee of the corporation to do so, is personally liable for the tax, fee, or surcharge evaded, not accounted for, or paid to the Florida Department of Revenue, plus a penalty equal to twice the amount of the tax, fee, or surcharge due that is evaded, not accounted for, or paid. (Section 213.29, F. S.)

I understand that, in addition to any other civil penalties provided by law, it is a criminal offense to fail or refuse to collect a required tax, fee, or surcharge; to fail to timely file a tax, fee, or surcharge return; to underreport a tax, fee, or surcharge liability on a return; or to give a worthless check, draft, debit card order, or other order on a bank to transfer funds to the Florida Department of Revenue.

I understand that I must notify the Florida Department of Revenue of any change in the form of ownership of this business or a change in business activities, location, mailing address, or contact information for this business.

**I certify that I am authorized by \_\_\_\_\_ (Officer/Director) to execute this application. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.**

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

Printed name: \_\_\_\_\_ Title: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_



### Before you submit your completed application

**Have you:**

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

Mail to: Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160

### Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit [floridarevenue.com/taxes/servicecenters](http://floridarevenue.com/taxes/servicecenters).

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

For written replies to tax questions, write to:

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

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

#### Subscribe to Receive Updates by Email

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

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

### References

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

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

Form DR-1	Florida Business Tax Application	Rule 12A-1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.





## Instructions for Consolidated Sales and Use Tax Return

DR-7N  
R. 07/21  
Rule 12A-1.097, F.A.C.  
Effective 07/21  
Page 1 of 7

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

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

### Account Changes

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

To notify us in writing, mail a letter to:

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

Be sure to include your business partner number, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

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

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

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

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

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

**Due Dates for Electronic Payments:** To avoid penalty and interest, you must **initiate your electronic payment and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

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

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

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

### Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

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

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

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

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

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

### Proper Collection of Tax

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

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

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



# Instructions for Consolidated Sales and Use Tax Return continued

DR-7N  
R. 07/21  
Page 2 of 7

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

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

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

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

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

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

## Line-by-Line Instructions

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

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

### Line A. Sales/Services/Electricity

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

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

**Note:** Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers*

(Form GT-400400) 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*.

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

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

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

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

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

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

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

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

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

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

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

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

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

$\$95.69 \times .005 = \$0.48$  [surtax portion to be reported on Line 15(d)]

### Line B. Taxable Purchases - Use Tax

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

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

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

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

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

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

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

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

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

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

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

**Column 2. Exempt Sales** - Enter the total amount of consideration for tax-exempt commercial rentals included in Line C, Column 1. Enter "0" if none. See section 212.031, F.S.,

and Rule 12A-1.070, Florida Administrative Code (F.A.C.), for exemptions specifically available to commercial rentals.

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

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

### Line C(a). Less Sales Tax Scholarship Credits

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

### Line D. Transient Rentals

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

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

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

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

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

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

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

### Line E. Food & Beverage Vending

If you operate food and beverage vending machines, compute your gross sales by dividing the total receipts from the

## Line-by-Line Instructions continued

DR-7N  
R. 07/21  
Page 4 of 7

machine(s) by the appropriate food and beverage divisor for the county where the machine(s) is located.

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

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

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

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

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

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

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

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

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

### Line 5. Total Amount of Tax Due

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

### Line 6. Less Lawful Deductions

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

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

**You will not receive a credit** if the amount of lawful deductions (Line 6) 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 most recent state fiscal year (July 1 through June 30), you must make an estimated sales tax payment every month, starting with the December return, due January 1.

Before you file your FINAL return or if you have questions about estimated tax, call Taxpayer Services.

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

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

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

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

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

#### Three Methods for Computing Estimated Tax

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

#### Method 1 - Average Tax Liability

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

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

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

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

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

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

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

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



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

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

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

**Method 3 – Current Month**

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

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

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

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

**Line 10. Amount Due**

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 on Form DR-15CON cannot be negative.**

**Line 11. Less Collection Allowance**

When you electronically file your consolidated sales and use tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each location return (Form DR-7)**. You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

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

**Line 12. Plus Penalty**

For late returns and payments, the penalty is either:

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

If your return or payment is late, the minimum penalty is \$50 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **even if you file a late return with no tax due.**

**Line 13. Plus Interest**

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

**Line 14. Amount Due with Return**

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

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

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

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

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

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

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

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

when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart below to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property.

**The \$5,000 limitation does not apply to rentals of real property, transient rentals, or services.**

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

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

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

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B).

**Example:** If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

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

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

**Line 16. Hope Scholarship Credits**

Enter the total Hope Scholarship Credits on Line 16 and include the total amount of credits in the amount entered on Line 6.

For more information on the Hope Scholarship Program, visit [floridarevenue.com/taxes/sfo](http://floridarevenue.com/taxes/sfo).

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

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

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

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

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

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

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

On each of your location returns, enter the amount of rural or urban high crime area job tax credits for which you have received a letter of approval from the Department on Line 20 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 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**

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

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

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

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

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

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

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

### Educational Tax Webinars

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

### References

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

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

Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15CON	Consolidated Summary Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.



# Instructions for DR-15 Sales and Use Tax Returns

DR-15N  
R. 07/21  
Rule 12A1-1.097, F.A.C.  
Effective 07/21  
Page 1 of 8

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Due Dates:** Tax returns and payments are due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each reporting period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered 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 5:00 p.m. ET on the business day prior to the 20<sup>th</sup>**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

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

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

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

**Electronic Filing and Payment:** You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state 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). After you complete your electronic enrollment, additional information about electronic filing will be sent to you.

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

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

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

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

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

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

The image shows a sample of a Florida Sales and Use Tax Return form (DR-15). The form is titled "Sales and Use Tax Return" and includes sections for "1. Gross Sales", "2. Exempt Sales", "3. Taxable Amount", and "4. Tax Due". It also has a section for "5. Total Amount of Tax Due" and "6. Less Lawful Deductions". The form is marked with "Amended replacement" in large, bold letters. At the bottom, it says "FLORIDA DEPARTMENT OF REVENUE" and "5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120". There is a "Due:" field and a "Late After:" field. The form is also marked with "E-file/E-pay Only".

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

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

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

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

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



### Account Changes

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

To notify us in writing, mail a letter to:

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

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

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

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

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

### Florida Annual Resale Certificate

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

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

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

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

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

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

### Proper Collection of Tax

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

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

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

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

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

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

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

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

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

### Line-by-Line Instructions

#### Line A. Sales/Services/Electricity

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

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

**NOTE:** Registered Florida motor vehicle dealers may use the method described in *Tax Information for Motor Vehicle Dealers* (Form GT-400400) to report tax on sales of motor vehicles to out-of-state residents.

## Line-by-Line Instructions continued

DR-15N  
R. 07/21  
Page 4 of 8

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

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

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

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

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

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

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

### Amusement and Vending Machine Sales

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

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

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

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

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

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

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

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

### Line B. Taxable Purchases - Use Tax

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

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

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

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

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

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

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

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

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

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

## Line-by-Line Instructions continued

DR-15N  
R. 07/21  
Page 5 of 8

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

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

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

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

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

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

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

### Line D. Transient Rentals

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

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

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

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

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

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

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

### Line E. Food & Beverage Vending

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

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

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

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

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

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

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

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

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

$\$93.58 \times .005 = \$0.47$  [surtax portion to be reported on Line 15(d)]

### Line 5. Total Amount of Tax Due

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



**Line 6. Less Lawful Deductions**

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

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

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

**Line 7. Net Tax Due**

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

**Lines 8 - 9. Estimated Tax**

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

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

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

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

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

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

**Three Methods for Computing Estimated Tax**

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

**Method 1 – Average Tax Liability**

Calculate 60% of your average state sales tax due for the

months you reported taxable transactions during the calendar year.

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

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

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

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

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

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

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

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

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

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

**Method 3 – Current Month**

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

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

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

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

**Line 10. Amount Due**

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

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

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

## Line-by-Line Instructions continued

DR-15N  
R. 07/21  
Page 7 of 8

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

**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 published in Tax Information Publications that 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 on the Department's website.

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

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

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

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

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

Enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B). **Example:** If you sold a single item for \$7,000, include \$2,000

### 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

(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 Sales/Untaxed Purchases or Uses of Electricity (6.95% Plus County Surtax Rate)

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

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

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

### Line 19. Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

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

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

### Line 21. Other Authorized Credits

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

### Signature(s)

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

### Contact Us

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

**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.

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

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

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

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

### Educational Tax Webinars

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

### References

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

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



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

DR-15EZ  
R. 07/21  
Rule 12A-1.097, F.A.C.  
Effective 07/21  
Page 1 of 7

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

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

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

### **Businesses that:**

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

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

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

## **Collection Allowance**

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

## **Verify a Resale or Exemption Certificate:**

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

**Phone:** 877-357-3725

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

## **Educational Tax Webinars**

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



# Complete the Back of the Return First!

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

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

Signature \_\_\_\_\_

Signature \_\_\_\_\_

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

**Discretionary Sales Surtax Information**

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

B. Total Discretionary Sales Surtax Due \_\_\_\_\_

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

Please do not fold or staple.

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

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

Florida Sales and Use Tax Return		DR-15EZ
Certificate Number:	Reporting Period	HD/PM DATE: _____
Surtax Rate:		
Location/Mailing Address Changes:		
New Location Address: _____		
Telephone Number: ( ) _____		
New Mailing Address: _____		
Amount Due From Line 9 On Reverse Side		_____
Due:		
Late After:		

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

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

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

**Due Dates:** Tax returns and payments are due on the 1<sup>st</sup> and late after the 20<sup>th</sup> day of the month following each reporting period. If the 20<sup>th</sup> falls on a Saturday, Sunday, or a state or federal holiday, your tax return must be received electronically, postmarked, or hand delivered 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 5:00 p.m. ET on the business day prior to the 20<sup>th</sup>**. Keep the confirmation number in your records. For a list of deadlines for initiating electronic payments on time, visit [floridarevenue.com/forms](http://floridarevenue.com/forms), select the eServices

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

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

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



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

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

**Electronic Filing and Payment:** You can file returns and pay sales and use tax using the Department's website or you may purchase software from a software vendor. You may voluntarily file returns and pay tax electronically; however, taxpayers who paid **\$20,000 or more** in sales and use tax during the most recent state 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). 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 preceding example) and enter the correct information on your return.

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

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

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

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

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

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

## Account Changes

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

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

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

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

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

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

**Florida Annual Resale Certificate**

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

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

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

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

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

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

**Proper Collection of Tax**

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

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

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

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

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

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

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

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

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

**Line-by-Line Instructions**

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

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

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

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

**Line 1. Gross Sales**

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

**Line 2. Exempt Sales**

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

**Line 3. Taxable Sales/Purchases**

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

**Line 4. Total Tax Due**

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

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

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

**Line 2. Exempt Sales**

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

**Line 3. Taxable Sales/Purchases**

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

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

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

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

**How to compute Line 3**

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

**Line 4. Total Tax Due**

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

**Line 5. Less Lawful Deductions**

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

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

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

**Line 7. Net Tax Due**

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

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

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

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

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

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



**Penalty**

For late returns and payments, the penalty is either:

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

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

**Interest**

If your payment is late, you owe interest on the Net Tax Due (Line 7). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are 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 9. Amount Due With Return**

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

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

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

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

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

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

Current discretionary sales surtax rates for all counties are listed on Form DR-15DSS, *Discretionary Sales Surtax Information*, available on the Department's website.

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

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

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

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

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

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

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

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

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

**Example for Line A**

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

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

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

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

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

**Example for Line B**

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

**Signature(s)**

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

**Contact Us**

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

**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.

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

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

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

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

**Educational Tax Webinars**

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

**References**

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

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



# Nontaxable Medical Items and General Grocery List

DR-46NT

R. 01/22

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

Effective 01/22

Page 1 of 3

## Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

- Allergy test kits that use human blood to test for the most common allergens
- Anemia meters and test kits
- Antibodies to Hepatitis C test kits
- Bilirubin test kits (blood or urine)
- Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury
- Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills
- Blood pressure monitors, kits, and parts
- Breast self-exam kits
- Fecal occult blood tests (colorectal tests)
- Hemoglobin test kits
- Human Immunodeficiency Virus (HIV) test kits and systems
- Influenza AB test kits
- Middle ear monitors
- Prostate Specific Antigen (PSA) test kits
- Prothrombin (clotting factor) test kits
- Thermometers, for human use
- Thyroid Stimulating Hormone (TSH) test kits
- Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury
- Urinary tract infection test kits
- Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury are TAXABLE.

## Common Household Remedies

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

- Adhesive tape
- Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol
- Allergy relief products
- Ammonia inhalants/smelling salts
- Analgesics (pain relievers)
- Antacids
- Antifungal treatment drugs
- Antiseptics
- Asthma preparations
- Astringents, except cosmetic
- Band-aids
- Bandages and bandaging materials
- Boric acid ointments
- Bronchial inhalation solutions
- Bronchial inhalers
- Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
- Calamine lotion
- Camphor
- Castor oil
- Cod liver oil
- Cold capsules and remedies
- Cold sore and canker remedies
- Cough and cold items, such as cough drops and cough syrups
- Denture adhesive products
- Diarrhea aids and remedies
- Digestive aids
- Disinfectants, for use on humans
- Diuretics
- Earache products and ear wax removal products
- Enema preparations
- Epsom salts
- External analgesic patch, plaster, and poultice
- Eye bandage, patch, and occlusor
- Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)
- First aid kits

## Common Household Remedies - continued

- Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
- Gargles, intended for medical use
- Gauze
- Glucose for treatment or diagnosis of diabetes
- Glycerin products, intended for medical use
- Hay fever aid products
- Headache relief aid products
- Hot or cold disposable packs for medical purposes
- Hydrogen peroxide
- Insect bite and sting preparations
- Insulin
- Ipecac
- Itch and rash relievers, including feminine anti-itch creams
- Laxatives and cathartics
- Lice treatments (pediculicides), including shampoos, combs, and sprays
- Liniments
- Lip balms, ices, and salves
- Lotions, medicated
- Menstrual cramp relievers
- Mercurochrome
- Milk of Magnesia
- Mineral oil
- Minoxidil for hair regrowth
- Motion sickness remedies
- Nasal drops and sprays
- Nicotine replacement therapies, including nicotine patches, gums, and lozenges
- Ointments, medicated
- Pain relievers, oral or topical
- Petroleum jelly and gauze
- Poison ivy and oak relief preparations
- Rectal preparations (hemorrhoid and rash)
- Sinus relievers
- Sitz bath solutions
- Skin medications
- Sleep aids (inducers)
- Styptic pencils
- Suppositories, except contraceptives
- Teething lotions and powders
- Throat lozenges
- Toothache relievers
- Wart removers
- Witch hazel
- Worming treatments (anthelmintics), for human use

## **Cosmetics and Toilet Articles**

Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, suntan lotion, makeup, body lotion, soap, toothpaste, hair spray, shaving products, cologne, perfume, shampoo, deodorant, and mouthwash. Cosmetics and toilet articles are EXEMPT only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

## **Prosthetic Appliances or Orthopedic Appliances**

Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are EXEMPT.

In addition, the following prosthetic and orthopedic appliances are specifically EXEMPT under Florida law or have been certified by the Department of Health as EXEMPT without a prescription.

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe reliners and pads
- Artificial eyes
- Artificial limbs
- Artificial noses and ears
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistors; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)
- Heart stimulators and external defibrillators
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts

## **Prosthetic Appliances or Orthopedic Appliances - continued**

- Suspensories
- Trusses
- Urine collectors and accessories
- Walkers, including walker chairs
- Walking bars
- Wheelchairs, including powered models, their parts, and repairs

## **Other Exempt Medical Items**

- Hypodermic needles and syringes
- Lithotripters

Marijuana and marijuana delivery devices when sold for medicinal use to a qualified patient by a medical marijuana treatment center, except that delivery devices intended for the medical use of marijuana by smoking need not be dispensed from a medical marijuana treatment center in order to qualify as marijuana delivery devices. A qualified patient is a resident of Florida that has been added to the medical marijuana use registry by a qualified physician and has presented a qualified patient identification card to the medical marijuana treatment center.

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are EXEMPT. Examples are dental bridges and crowns.

Medical products, supplies, or devices are EXEMPT when they are:

1. dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., "Rx only" or "CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device]"; and
2. intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:

- Artificial arteries, heart valves, and larynxes
- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

## **Other Exempt Medical Items - continued**

Unless listed as a specifically tax-exempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are TAXABLE, even though the equipment may be used in connection with medical treatment.

## **Optical Goods**

Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are EXEMPT. Standard or stock eyeglasses and other parts sold without a prescription are TAXABLE.

## **Products to Absorb Menstrual Flow**

Products used to absorb menstrual flow are EXEMPT from Tax. Some examples of items that would be EXEMPT are:

- Menstrual cups
- Panty liners
- Sanitary napkins
- Tampons

## **Items for Independent Living**

A bed transfer handle selling for \$60 or less.  
A bed rail selling for \$110 or less.  
A grab bar selling for \$100 or less.  
A shower seat selling for \$100 or less.

## **General Groceries**

The following general classifications of grocery products are EXEMPT from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller's premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are TAXABLE. Sandwiches sold ready for immediate consumption are TAXABLE.

Baked goods and baking mixes  
Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods



### General Groceries - continued

Bread or flour products  
Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated  
Butter  
Canned foods  
Cereal and cereal products  
Cheese and cheese products  
Cocoa  
Coffee and coffee substitutes  
Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard  
Cookies, including chocolate-coated or cream-filled  
Crackers  
Dairy products  
Dairy substitutes  
Dietary substitutes (including herbal supplements)  
Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)  
Eggs and egg products  
Fish, shellfish, and other fish products  
Food coloring  
Food supplements  
Frozen foods  
Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)  
Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners  
Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads  
Grain products and pastas, including macaroni and noodle products, rice and rice dishes  
Honey  
Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles, frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)

### General Groceries - continued

Jams, jellies, and preserves  
Margarine  
Marshmallows  
Meal replacement powders and drinks, including liquid food supplements  
Meat and meat products  
Meat substitutes  
Milk and milk products, including products intended to be mixed with milk  
Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drink or fruit or vegetable flavor, flavored, or flavorings are TAXABLE.)  
Peanut butter  
Poultry and poultry products  
Salad dressings and dressing mixes  
Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificial  
Sandwich spreads  
Sauces and gravies  
Seafood and seafood products  
Snack foods, including chips, corn chips, potato chips, cheese puffs and curls, cereal bars, cracker jacks, granola bars, nuts and edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)  
Spreads, except those cooked or prepared on the seller's premises  
Sugar, sugar products, and substitutes  
Tea (including herbal tea), unless sold in liquid form  
Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices  
Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)  
Vegetable oils, lard, olive oil, shortenings, and oleomargarine  
Vegetable salads, fresh (except those sold cooked with eating utensils)  
Vitamins and minerals

### Bakeries, Pastry Shops, or Similar Establishments

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

### Exempt Infant Supplies

Baby food  
Baby formulas, liquid or powder  
Baby teething lotion  
Baby teething powder  
Oral electrolyte solutions for infants and children

### Exempt Miscellaneous Items

Bibles, hymn books, and prayer books  
Flags, United States or official state flag of Florida

### Seeds and Fertilizers

Fertilizers, including peat, topsoil, and manure<sup>1 and 2</sup>  
Seeds, including field, garden, and flower (no exemption certificate required)  
Fungicides<sup>1 and 2</sup>  
Herbicides<sup>1 and 2</sup>  
Insecticides<sup>1 and 2</sup>  
Pesticides<sup>1 and 2</sup>  
Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans<sup>2</sup>  
Weed killers<sup>1 and 2</sup>

<sup>1</sup> Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.

<sup>2</sup> The purchaser **must** furnish the seller a certificate stating that the item is used exclusively for exempt purposes.





# Application for a Florida Certificate of Forwarding Agent Address

DR-1FA  
N. 01/22  
Rule 12A-1.097, F.A.C.  
Effective 01/22  
Page 1 of 7

## General Information

Forwarding Agents engaged in international export that meet the criteria set forth in Section 212.06(5)(b), Florida Statutes (F.S.), may apply to the Department to obtain a Florida Certificate of Forwarding Agent Address.

A dealer who sells tangible personal property tax exempt for international export and accepts a valid copy of a Florida Certificate of Forwarding Agent Address in good faith or relies upon the list of designated forwarding agent addresses on the Department's website and ships the purchased items to the address on the certificate is not liable for any tax due on sales made during the effective period of the certificate.

## Application Process

Applicants are required to submit one application per business entity and a completed Florida Business Tax Application (Form DR-1, incorporated in Emergency Rule 12A-1.097, Florida Administrative Code). If a business has more than one designated address for the purpose of exportation outside the United States, then each designated address must be included using Schedule A – Additional Designated Addresses.

The applicant must submit their federal income tax return for the preceding taxable year. If the federal income tax return for the preceding taxable year was filed with a NAICS code other than 488510 but consistent with the principal business activity of a forwarding agent, then the applicant is required to provide an explanation as to why the NAICS code demonstrates the applicant is a forwarding agent. If the applicant did not file a federal income tax return for the preceding taxable year, the applicant is required to provide an explanation as to why the business did not file a federal income tax return for the preceding taxable year and the NAICS code under which the applicant intends to file a federal income tax return.

The Department will notify an applicant if additional information or documentation is needed to determine eligibility for a Florida Certificate of Forward Address.

## Annual Information Submission

Florida law requires the Department to annually verify that businesses holding a Florida Certificate of Forwarding Agent Address continue to meet the eligibility requirements. Beginning July 1, 2023, certificate holders are required to submit a completed Application for a Florida Certificate of Forwarding Agent Address (Form DR-1FA) by July 1 each year, including documentation supporting continued eligibility.

## Material Change Update

Within 30 days of a material change, certificate holders are required to submit an updated Application for a Florida Certificate of Forwarding Agent Address documenting the material change(s). The Department will notify the applicant when a material change requires submission of an updated Florida Business Tax Application (Form DR-1).

A change is considered material if the change affects the following information previously submitted on the Application for a Florida Certificate of Forwarding Agent Address by the certificate holder:

- Florida Business Partner Number
- Federal Employer Identification Number (FEIN)
- Legal Name of Business
- Contact Person, including changes to their contact information



## Application for a Florida Certificate of Forwarding Agent Address

DR-1FA  
N. 01/22  
Page 2 of 7

- Mailing Address
- Business Website
- Designated Address(es)
- Description of all business activity conducted at the designated address(es)
- Federal Income Tax Return (if one was not included with the initial application)

A change is not material if it relates to a new federal income tax return if one was provided with the initial application; new documentation demonstrating the applicant remains engaged in international export; or changes in revenues or estimated revenues, unless the changes demonstrate that the principal business activity is no longer the facilitation for compensation the export of property owned by others.

### Renewal Application

A Florida Certificate of Forwarding Agent Address expires 5 years from the date of issuance. At least 30 days before the expiration of date, certificate holders must submit a completed Application for a Florida Certificate of Forwarding Agent Address, along with documentation sufficient to substantiate the applicant's eligibility. If an updated Florida Business Tax Application (Form DR-1) is needed, the Department will notify you.

**Questions?** If you have any questions about the application process, call Account Management at 850-488-6800, Monday through Friday (excluding holidays).

### Mail this application to:

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



## Application for a Florida Certificate of Forwarding Agent Address

DR-1FA  
N. 01/22  
Page 3 of 7

### Check one of the following application types:

- |   |  |
|---|--|
| <input type="checkbox"/> Initial Application    | <input type="checkbox"/> Annual Information Submission |
| <input type="checkbox"/> Material Change Update | <input type="checkbox"/> Renewal Application           |

### Business Information:

Florida Business Partner Number (if registered):		Federal Employer Identification Number (FEIN):	
Legal Name of Business:			
Name of Contact Person:			
Contact Person's Phone Number:		Contact Person's Email Address*:	
Mailing Address:			
City:		State:	Zip Code:
Business website:			

\* 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.)



## Application for a Florida Certificate of Forwarding Agent Address

DR-1FA  
N. 01/22  
Page 4 of 7

### Designated Address:

Designated Address for Forwarding Agent Certificate:		
City:	State:	Zip Code:
Description of all business activity that occurs at the designated address:		

### Federal Income Tax Return Information:

<p>1. Did the business file a federal income tax return for the preceding taxable year?</p> <p><input type="checkbox"/> Yes. Please proceed to the next question.</p> <p><input type="checkbox"/> No.</p> <p>Please complete the following:</p> <p>a. NAICS code the business intends to file under: _____</p> <p>b. Please provide an explanation as to why the business did not file a federal income tax return.</p> <p>_____</p> <p>_____</p> <p>c. Total estimated revenues: \$ _____</p> <p>d. Estimated revenues associated with facilitating for compensation the export of property owned by other persons: \$ _____</p> <p>e. Estimated revenues associated with international export: \$ _____</p>
<p>2. Did the business file a federal income tax return for the preceding taxable year with <b>NAICS code 488510</b>?</p> <p><input type="checkbox"/> Yes, a copy is included with this application.</p> <p>Please complete the following:</p> <p>a. Total revenues: \$ _____</p> <p>b. Revenues associated with facilitating for compensation the export of property owned by other persons: \$ _____</p> <p>c. Revenues associated international export: \$ _____</p> <p><input type="checkbox"/> No. Please continue to the next question.</p>



## Application for a Florida Certificate of Forwarding Agent Address

DR-1FA  
N. 01/22  
Page 5 of 7

3. Did the business file a federal income tax return for the preceding taxable year with a **NAICS code other** than 488510?

☐ Yes, a copy is included with this application.

Please complete the following:

- a. NAICS code reported: \_\_\_\_\_
- b. Please provide an explanation why the reported NAICS code demonstrates the applicant is a forwarding agent.

\_\_\_\_\_

\_\_\_\_\_

- c. Total revenues: \$ \_\_\_\_\_
- d. Revenues associated with facilitating for compensation the export of property owned by other persons: \$ \_\_\_\_\_
- e. Revenues associated with international export: \$ \_\_\_\_\_

☐ No.



## Application for a Florida Certificate of Forwarding Agent Address

DR-1FA  
N. 01/22  
Page 6 of 7

### Applicant Declaration and Signature

I, the undersigned, hereby affirm that

- The tangible personal property delivered to the designated address for export originates with a United States vendor;
- The tangible personal property delivered to the designated address for export is irrevocably committed to export out of the United States through a continuous and unbroken exportation process;
- The designated address is used exclusively by the forwarding agent for such export;
- The principal business activity is that of a forwarding agent; and
- The applicant is engaged in international export.

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Florida Certificate of Forwarding Agent Address* will only be used in the manner authorized for this organization under s. 212.06(5)(b), F.S.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Title

#### Before you submit your application.

##### Have you:

- Completed all sections of the application?
- Signed and dated the application?
- Attached a copy of your federal income tax return (if filed)?
- Attached a completed Florida Business Tax Application (Form DR-1)?

##### Mail to:

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

##### Questions?

If you have any questions about the application process, call Account Management at 850-488-6800, Monday through Friday (excluding holidays).



# Application for a Florida Certificate of Forwarding Agent Address

## Schedule A – Additional Designated Addresses

*Please provide the following information for each unique designated address used for international export purposes (e.g., same physical location but different unit numbers).*

### Designated Address:

Designated Address for Forwarding Agent Certificate:		
City:	State:	Zip Code:
Description of all business activity that occurs at the designated address:		

### Designated Address:

Designated Address for Forwarding Agent Certificate:		
City:	State:	Zip Code:
Description of all business activity that occurs at the designated address:		

### Designated Address:

Designated Address for Forwarding Agent Certificate:		
City:	State:	Zip Code:
Description of all business activity that occurs at the designated address:		

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-15, FLORIDA ADMINISTRATIVE CODE

DISCRETIONARY SALES SURTAX

AMENDING RULES 12A-15.001, 12A-15.003, 12A-15.008, 12A-15.012, and 12A-15.014

REPEALING RULE 12A-15.002

SUMMARY OF PROPOSED RULES

The proposed revisions to Rule 12A-15.001 strike a reference to the sales tax bracket system and adds a reference to Form DR-15DSS, which provides the discretionary sales surtax rates for all Florida counties and is updated annually. Rule 12A-15.002 is proposed for repeal as the 2021 legislature replaced the sales tax bracket system with a rounding algorithm. The proposed revisions to Rule 12A-15.003 remove obsolete language related to mail order sales and the collection of discretionary sales surtax; add language to include the sale of tangible personal property sold through a marketplace or by remote sale; replace the term mail order sales with remote sales; and is consistent with emergency rule 12AER21-15. The proposed revision to Rule 12A-15.008 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-16. Revisions to Rule 12A-15.012 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language. The proposed revision to Rule 12A-15.014 replaces the commercial rental tax rate with a statutory cross reference, which will allow the rule to remain current when the tax rate is reduced when the balance of the Unemployment Compensation Trust Fund exceeds the amount specified in section 13 of Chapter 2021-2, Laws of Florida.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to update the Department's rules relating to discretionary sales surtax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida. Revisions to Rule 12A-15.001 and the proposed repeal of Rule 12A-15.002 remove reference to the sales tax bracket system, which has been replaced by a rounding algorithm (Chapter 2021-2, § 11, L.O.F.). Revisions to Rules 12A-15.003 and 12A-15.008 implement changes regarding the taxation of marketplace sales and remote sales



(Chapter 2021-2, L.O.F.). Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes. Revisions to Rule 12A-15.012 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212 (Chapter 2021-31, § 19, L.O.F.). Revisions to Rule 12A-15.014 replaces the commercial rent tax rate with a statutory citation to capture the rate change which will become effective when the Unemployment Compensation Trust Fund reaches a set dollar amount pursuant to Section 14., Chapter 2021-2, 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

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, pp. 4123-4124), to advise the public of the proposed changes to Rules 12A-15.001, 12A-15.003, 12A-15.008, 12A-15.012, and 12A-15.014, F.A.C., the proposed repeal of Rule 12A-15.002, and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding these rules, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Sales and Use Tax

RULE NO.:      RULE TITLE:

12A-15.001      Scope of Rules

12A-15.002      Surtax Brackets

12A-15.003      Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and  
Transient Accommodations; Use Tax

12A-15.008      Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of  
Surtax

12A-15.012      Alcoholic and Malt Beverages

12A-15.014      Transition Rule

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules relating to discretionary sales surtax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida. Revisions to Rule 12A-15.001 and the proposed repeal of Rule 12A-15.002 remove reference to the sales tax bracket system, which has been replaced by a rounding algorithm (Chapter 2021-2, § 11, L.O.F.). Revisions to Rules 12A-15.003 and 12A-15.008 implement changes regarding the taxation of marketplace sales and remote sales (Chapter 2021-2, L.O.F.). Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes. Revisions to Rule 12A-15.012 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212 (Chapter 2021-31, § 19, L.O.F.). Revisions to Rule 12A-15.014 replaces the commercial rent tax rate with a statutory citation to capture the rate change which will become effective when the Unemployment Compensation Trust Fund reaches a set dollar amount pursuant to Section 14., Chapter 2021-2, L.O.F.

SUMMARY: The proposed revisions to Rule 12A-15.001 strike a reference to the sales tax bracket system and adds a reference to Form DR-15DSS, which provides the discretionary sales surtax rates for all Florida counties and is updated annually. Rule 12A-15.002 is proposed for repeal as the 2021 legislature replaced the sales tax bracket

system with a rounding algorithm. The proposed revisions to Rule 12A-15.003 remove obsolete language related to mail order sales and the collection of discretionary sales surtax; add language to include the sale of tangible personal property sold through a marketplace or by remote sale; replace the term mail order sales with remote sales; and is consistent with emergency rule 12AER21-15. The proposed revision to Rule 12A-15.008 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-16. Revisions to Rule 12A-15.012 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language. The proposed revision to Rule 12A-15.014 replaces the commercial rental tax rate with a statutory cross reference, which will allow the rule to remain current when the tax rate is reduced when the balance of the Unemployment Compensation Trust Fund exceeds the amount specified in section 13 of Chapter 2021-2, Laws of Florida.

#### 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: 212.0596(3), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.031, 212.05(1), 212.05011, 212.054, 212.055, 212.06(1), 212.07(2), (4), 212.08(4), 212.14(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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12A-15.001 Scope of Rules.**

(1) No change

(2) The list of counties levying the surtax is subject to frequent revision. An up-to-date listing of counties levying the surtax is available, without cost, by one or more of the following methods: 1) downloading Form DR-15DSS, Discretionary Sales Surtax information, updated annually, ~~the appropriate Sales Tax Bracket Cards~~ from the Department's website at ~~www.floridarevenue.com/taxes/rates~~; or, 2) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112, ~~or, 3) visiting any local Department of Revenue Service Center to personally obtain a copy.~~ Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).  
*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.054(2), (4) FS. History—New 12-11-89, Amended 11-16-93, 11-1-05, XX-XX-XX.*

**12A-15.002 Surtax Brackets.**

*Rulemaking Authority 212.12(11), 212.18(2), 213.06(1) FS. Law Implemented 212.054, 212.055, 212.12(9), (10), (11) FS. History—New 12-11-89, Amended 8-10-92, 3-17-93, 12-13-94, 3-20-96, 6-19-01, 11-1-05, 6-1-09, Repealed XX-XX-XX.*

**12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax.**

(1) through (3) No change

(4) SALES OF TANGIBLE PERSONAL PROPERTY.

(a) A dealer who makes sales of tangible personal property, including tangible personal property sold through a marketplace or by remote sale, is required to collect surtax when the taxable item of tangible personal property is delivered within a surtax county. The dealer is required to collect surtax at the rate imposed by the county where the delivery occurs, whether the delivery is made directly by the dealer or by a manufacturer or wholesaler who delivers the property to the purchaser on behalf of the dealer. When the item of tangible personal property is delivered within a county not imposing a surtax, the dealer is not required to collect surtax.

1. through 3. No change

(b) through (c) No change

~~(5) MAIL ORDER SALES.~~

~~(a) A dealer who makes mail order sales, as defined in rule 12A-1.103, F.A.C., is required to collect surtax at the rate imposed by the surtax county where the taxable item of tangible personal property is delivered when:~~

~~1. The mail order is placed through a dealer's location within a surtax county and received by the dealer in another state; and,~~

~~2. The item is delivered to a location within a surtax county.~~

~~(b)1. Example: A multi-state company has stores in Florida located in surtax counties and in counties that do not impose a surtax. A purchaser places a mail order with the company's mail order division at the dealer's location in County A (a county imposing a 1% surtax). The out-of-state mail order division ships the merchandise to purchaser's residence in County B (a county not imposing a surtax). Although the company has stores within a surtax county and the order is placed through the dealer's location within a surtax county, the item is not delivered within a surtax county. The selling dealer is not required to collect surtax.~~

~~2. Example: A multi-state company has stores in Florida located in surtax counties and in counties that do not impose a surtax. A purchaser places a mail order with the company's mail order division at the dealer's location in County A (a county imposing a 1% surtax). The mail order division ships the item to a residence in County B (a~~

~~county imposing a 1/2% surtax). The transaction occurs in County B. The selling dealer is required to collect sales tax and surtax on the sales price of the merchandise at the rate of 6 1/2% (6% state tax and 1/2% surtax).~~

(6) though (9) No change; renumbered (5) through (8)

(9) ~~(10)~~ USE TAX.

(a) Any person who is not required to be a registered dealer but who owes use tax on tangible personal property purchased out-of-state, in another country, or through a remote sale ~~mail-order firms or the Internet~~ is not required to pay surtax when paying the applicable use tax to the Department.

(b) through (c) No change

*Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented 212.04(1), 212.05(1), 212.0506, 212.054, 212.055, 212.0596, 212.06(1), (2), (4), (6), (8), (10), 212.07(8), 212.18(3), 212.183 FS. History—New 12-11-89, Amended 1-30-91, 5-12-92, 8-10-92, 11-16-93, 3-20-96, 6-19-01, 10-2-01, 4-17-03, 5-28-06, XX-XX-XX.*

#### **12A-15.008 Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax.**

(1) LUMP SUM, COST PLUS, FIXED FEE, OR GUARANTEED PRICE CONTRACTS.

(a) No change

(b) A contractor or subcontractor who is not required to be a registered dealer and who owes use tax on taxable items of tangible personal property purchased out-of-state, in another country, or through a remote sale ~~mail-order firms or the Internet~~ for use in a lump sum, cost plus, fixed fee, guaranteed price, or similar type of contract is not required to pay surtax when paying the applicable use tax to the Department.

(c) No change

(2) through (4) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(4), (16), (20)~~, 212.054, 212.055, 212.06(1), 212.14(5) FS. History—New 12-11-89, Amended 5-12-92, 8-10-92, 11-16-93, 3-20-96, 4-17-03, XX-XX-XX.*

#### **12A-15.012 Alcoholic and Malt Beverages.**

(1)(a) Alcoholic beverages, including beer, ale, and wine, are subject to surtax at the rate imposed by the county where the business is located.

(b) Except as provided in Rule 12A-1.112, F.A.C., a dealer will ~~The dealer shall~~ add the sales tax, plus the applicable surtax, to the sales price of each sale, and may not ~~The dealer is not permitted to~~ advertise or hold out to the public in any manner that the dealer will pay all or absorb any part of the sales tax or surtax due or that the dealer will relieve the purchaser from the payment of sales tax or surtax.

(b) No change; renumbered (c)

(2) through (3) No change

*Rulemaking Authority* ~~212.07(2), 212.18(2), 213.06(1) FS. Law Implemented 212.02(16), 212.054, 212.055, 212.07(2), (4), 212.08(4), 212.12(11), 212.15(1), (4) FS. History—New 12-11-89, Amended 3-20-96, 6-19-01, 11-1-05, 6-1-09, XX-XX-XX.~~

#### **12A-15.014 Transition Rule.**

(1) No change

(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed pursuant to Section 212.031, F.S., at 5.5% plus the surtax rate for all rentals due on or after the effective date of any such surtax.

(3) No change

*Rulemaking Authority* ~~212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1), 212.05011, 212.054, 212.055 FS. History—New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03, 1-17-18, 1-8-19, 12-12-19, XX-XX-XX.~~

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-16, FLORIDA ADMINISTRATION CODE  
RENTAL CAR SURCHARGE

AMENDING RULES 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008

SUMMARY OF PROPOSED RULES

Rule 12A-16.002 has been substantially reworded; the definitions have been updated to incorporate 2021 legislative changes; the surcharge imposed on peer-to-peer car-sharing program agreements has been added; and the proposed language also clarifies when the rental car surcharge is due. Rule 12A-16.004 has been substantially revised to incorporate peer-to-peer car-sharing programs and provide direction as to how motor vehicle rental companies, car-sharing services, and peer-to-peer car-sharing programs should register as a dealer for the purpose of remitting the rental car surcharge. The proposed language for Rule 12A-16.005 adds the term shared vehicle to incorporate the addition of peer-to-peer car-sharing programs. Rule 12A-16.006 has been amended to include how peer-to-peer car-sharing programs attribute the rental car surcharge to the appropriate county when filing the rental car surcharge return. The proposed amendments to Rule 12A-16.008 incorporate revisions to Form DR-15SWN and Form DR-15SWS, which have been revised to include the rental car surcharge imposed on peer-to-peer car-sharing program agreements.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapter 2021-175, Laws of Florida. Section 2 of the chapter law amends Section 212.0606, Florida Statutes, to provide that a \$1 per day rental car surcharge applies to the first 30 days of the rental of shared vehicles through peer-to-peer car-sharing programs. The proposed amendments to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, as well as Form DR-15SWN (Instructions for Solid Waste and Surcharge Returns) and Form DR-15SWS (Schedule of Rental Car Surcharge by County), reflect these 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

September 22, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 8, 2021 (Vol. 47, No. 174, p. 4099), to advise the public of the proposed changes to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, F.A.C., and to provide that a rule development workshop would be held on September 22, 2021. One comment was received during the workshop, which was also submitted in writing following the workshop. The comment was about the new statutory definition of the term “motor vehicle rental company” as it related to long-term motor vehicle leasing companies. The Department considered the comment and determined that the rule did not need to be revised.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Sales and Use Tax

RULE NO.:      RULE TITLE:

12A-16.002	Imposition and Payment of the Surcharge
12A-16.004	Registration
12A-16.005	Exemption Permits, Certificates, and Affidavits
12A-16.006	Surcharge Returns and Filing Requirements
12A-16.008	Public Use Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapter 2021-175, Laws of Florida. Section 2 of the chapter law amends Section 212.0606, Florida Statutes, to provide that a \$1 per day rental car surcharge applies to the first 30 days of the rental of shared vehicles through peer-to-peer car-sharing programs. The proposed amendments to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, as well as Form DR-15SWN (Instructions for Solid Waste and Surcharge Returns) and Form DR-15SWS (Schedule of Rental Car Surcharge by County), reflect these provisions.

SUMMARY: Rule 12A-16.002 has been substantially reworded; the definitions have been updated to incorporate 2021 legislative changes; the surcharge imposed on peer-to-peer car-sharing program agreements has been added; and the proposed language also clarifies when the rental car surcharge is due. Rule 12A-16.004 has been substantially revised to incorporate peer-to-peer car-sharing programs and provide direction as to how motor vehicle rental companies, car-sharing services, and peer-to-peer car-sharing programs should register as a dealer for the purpose of remitting the rental car surcharge. The proposed language for Rule 12A-16.005 adds the term shared vehicle to incorporate the addition of peer-to-peer car-sharing programs. Rule 12A-16.006 has been amended to include how peer-to-peer car-sharing programs attribute the rental car surcharge to the appropriate county when filing the rental car surcharge return. The proposed amendments to Rule 12A-16.008 incorporate revisions to Form DR-15SWN and Form DR-15SWS, which have been revised to include the rental car surcharge imposed on peer-to-peer car-sharing program agreements.

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: 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8), 212.11, 212.12, 212.18(3), 212.183, 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185, 627.7483 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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

Substantial rewording of Rule 12A-16.002, F.A.C., follows. See Florida Administrative Code for present text.

**12A-16.002 Imposition and Payment of the Surcharge.**

(1) Definitions. For the purposes of this rule chapter, the following definitions will apply.

(a) The term “car-sharing service” has the same meaning as provided in Section 212.0606, F.S.

(b) The term “day” means 24 consecutive hours.

(c)1. The term “for-hire passenger motor vehicle” means a motor vehicle designed to carry fewer than nine passengers and is leased or rented for financial consideration without transfer of title, regardless of whether the motor vehicle is registered in Florida.

2. The term does not include any motorcycle, moped, truck, truck trailer, travel trailer, camping trailer, recreational vehicle with living facilities, or van conversion.

3. “For-hire passenger motor vehicles” are rented or leased through a motor vehicle rental company or available for use by members of a car-sharing service.

(d) The term “motor vehicle rental company” has the same meaning as provided in Section 212.0606, F.S.

(e) The term “peer-to-peer car-sharing program” has the same meaning as provided in Section 627.7483(1), F.S.

(f)1. The term “shared vehicle” means a motor vehicle that is designed to carry fewer than nine passengers for consideration without transferring the title and is registered in Florida.

2. The term does not include for-hire motor vehicles, as defined in paragraph (c), or motor vehicles used for ridesharing or carpools.

3. Shared vehicles are offered for use through a peer-to-peer car-sharing program.

(2) Under Section 212.0606(2), F.S., a surcharge of \$2.00 per day or any part of a day is imposed upon the lease or rental of a for-hire passenger motor vehicle by a motor vehicle rental company. The surcharge must be collected by the motor vehicle rental company.

(a) The surcharge applies to the first 30 days of the lease or rental of a for-hire passenger motor vehicle.

(b) When the terms of a lease or rental agreement authorize the lessee to extend the lease or rental beyond the initial lease term without executing an additional lease or agreement and without any action on the part of the lessor, the extension period will not be considered a new lease or rental.

(c) When the terms of a lease or rental agreement require the lessee to execute an additional lease or agreement or require any action on the part of the lessor, the additional days during the extension period will be considered a new lease or rental.

(d) The surcharge imposed upon the lease or rental of a for-hire passenger motor vehicle is subject to sales tax and discretionary sales surtax.

(3)(a) Under Section 212.0606(3), F.S., a surcharge of \$1.00 per day or any part of a day is imposed upon each peer-to-peer car-sharing program agreement involving a shared vehicle under Section 212.0606(3), F.S. The surcharge must be collected by the peer-to-peer car-sharing program.

(b) If the car-sharing period is less than 24 hours, then the surcharge is \$1.00 per use.

(c) The surcharge applies to the first 30 days of a car-sharing period.

(d) The surcharge imposed upon a peer-to-peer car-sharing agreement is subject to sales tax and discretionary sales surtax.

(4)(a) Under Section 212.0606(4), F.S., a surcharge of \$1.00 per usage is imposed when the for-hire passenger motor vehicle is used for less than 24 hours by a member of the car-sharing service. The surcharge must be collected by the car-sharing service.

(b) If the member uses the same motor vehicle for 24 hours or more, then the surcharge is \$2.00 per day or any part of a day the motor vehicle is used.

(c) The surcharge does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or an airport authority.

(5)(a) Motor Vehicle Leased or Rented by a Motor Vehicle Rental Company or through a Peer-to-Peer Car-Sharing Program for Less Than 12 Months.

1. When a for-hire passenger motor vehicle is leased or rented in Florida, the lease or rental is subject to the rental car surcharge, even though the vehicle may be driven to another state or the lease or rental payment is made outside Florida.

2. When a for-hire passenger motor vehicle is leased or rented outside Florida, the lease or rental is not subject to the rental car surcharge, even though the vehicle may be driven into Florida or the lease or rental payment may be made in Florida.

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

1. When a for-hire passenger motor vehicle is leased or rented in Florida for a term of 12 months or longer, the rental car surcharge is due for the first 30 days.

2. When a for-hire passenger motor vehicle is leased or rented outside Florida for a term of 12 months or longer and the vehicle is registered, licensed, or titled in Florida, it is presumed subject to the rental car surcharge. This presumption may be rebutted only by documentary evidence that the vehicle was used outside Florida continuously for the first 30 days before being brought into Florida.

(6)(a) The surcharge is due as follows:

1. When the lease or rental payments are made to a motor vehicle rental company under the terms of the lease or rental agreements.

2. When payment for the usage of a shared vehicle is collected pursuant to a peer-to-peer car-sharing program agreement.

3. Per use of a motor vehicle through a car-sharing service regardless of payment or payment plans for membership or access to motor vehicles.

(b) The amount of the rental car surcharge is required to be separately stated on any charge ticket, invoice, or other tangible evidence of lease or rental and will be a debt from the lessee or renter to the dealer until paid.

(c) The surcharge does not apply to a for-hire passenger motor vehicle or shared vehicle when a replacement vehicle is provided at no charge to a person whose motor vehicle is being repaired, adjusted, or serviced by the entity providing the replacement motor vehicle.

(7) Any lessee who has leased or rented a for-hire passenger motor vehicle under the terms of a lease or rental agreement or car-sharing service membership or entered into a peer-to-peer car-sharing agreement and cannot prove that the rental car surcharge has been paid will be directly liable to the state for the surcharge and any interest or penalty due.

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8) FS. History—New 11-14-89, Amended 7-7-91, 5-19-93, 3-20-96, 9-28-04, 7-28-15, XX-XX-XX.*

Substantial rewording of Rule 12A-16.004, F.A.C., follows. See Florida Administrative Code for present text.

**12A-16.004 Registration.**

(1) Every person who operates a car-sharing service, a peer-to-peer car-sharing program, or motor vehicle rental company must register with the Department as a dealer for the purposes of remitting the rental car surcharge.

(a) Motor vehicle rental companies are required to register each place of business located in Florida.

(b) Car-sharing services and peer-to-peer car-sharing programs are required to submit a registration application for each county in which business is conducted.

(2)(a) Registration is available by using one of the following methods

1. Completing a Florida Business Tax Application through the Department's website at [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration).

2. Submitting Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.), as indicated on the form.

(b) If a business previously submitted Form DR-1 and holds an active certificate of registration or reemployment tax account, the business may use Form DR-1A, Application for Registered Businesses to Add a New Florida Location (incorporated by reference in Rule 12A-1.097, F.A.C.), in the following circumstances.

1. To register an additional business location.

2. To update a registered location that has moved from one Florida County to another.

(c) Specific registration requirements for sales tax purposes are outlined in Rule 12A-1.060, F.A.C.

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.18(3) FS. History—New 11-14-89, Amended 8-10-92, 3-21-95, 6-19-01 4-17-03, 11-6-07, 1-17-18, 3-25-20, XX-XX-XX.*

**12A-16.005 Exemption Permits, Certificates, and Affidavits.**

(1) The lease or rental of a for hire passenger motor vehicle or shared vehicle directly to an entity that holds a valid Consumer's Certificate of Exemption (Form ~~form~~ DR-14) issued by the Department is exempt. Direct pay permits, exemption, certificates, and exemption affidavits required to be issued to lease or rent a vehicle exempt from sales and use tax shall satisfy the requirements of the exemption from the surcharge. However, if a permit, certificate, or affidavit is issued by the lessee or renter at the time of the lease or rental in lieu of surcharge, and the

lessee makes a taxable use of the motor vehicle, the lessee or renter is required to remit the surcharge directly to the Department.

(2) No change

*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.06(1), 212.0606, 212.12, 212.18(3), 212.183 FS. History--New 11-14-89. Amended 6-19-01, XX-XX-XX.*

#### **12A-16.006 Surcharge Returns and Filing Requirements.**

(1)(a) No change

(b) The rental car surcharge is required to be reported to the Department on a Solid Waste and Surcharge Return (Form ~~form~~ DR-15SW). A Schedule of Rental Car Surcharge by County (Form ~~form~~ DR-15SWS) is used to report the surcharge attributed to each county. Forms DR-15SW and DR-15SWS are incorporated by reference in Rule 12A-16.008, F.A.C. The surcharge is attributed to the county:

1. through 2. No change

3. The rental car surcharge for the use of a shared vehicle through a peer-to-peer car-sharing program is attributed to the county corresponding to the location of the motor vehicle at the car-sharing start time.

(c) Any dealer who operates places of business in two or more counties for which returns are required and who has obtained a consolidated filing reporting number from the Department for purposes of reporting sales and use tax must report the rental car surcharge for all places of business using the consolidated filing reporting number. The dealer is required to file a consolidated Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to each county.

(d) through (e) No change

(f) For information on how to obtain a county control reporting number or a consolidated filing reporting number for purposes of sales and use tax, see subsection (1) of Rule 12A-1.056, F.A.C.

(g) Each dealer is required to file a return each month, even when no rental car surcharge is due for that month. However, a dealer is not required to file a Schedule of Rental Car Surcharge by County (form DR-15SWS) when no rental car surcharge is due for that month.

(h) No change

(2) No change



*Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.11, 212.12(2), (3), (4), 213.235, 213.755 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 5-19-93, 3-20-95, 3-20-96, 4-2-00, 4-17-03, 9-28-04, 7-28-15, XX-XX-XX.*

**12A-16.008 Public Use Forms.**

(1) No change

Form Number	Title	Effective Date
(2) No change		
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____12314">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____12314</a> )	<u>01/22</u> <del>01/21</del>
(4) DR-15SWS	Schedule of Rental Car Surcharge by County ( <del>R. 01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____05596">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____05596</a> )	<u>01/22</u> <del>07/15</del>

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 8, 2021



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

**Complete the Back of the Return FIRST!**

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

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

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

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

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

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

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

**Electronic Filing and Payment:** You can file and pay solid waste taxes, fees, and surcharges by using the Department's website or you may purchase software from a software vendor. If you would like to voluntarily file and pay solid waste taxes, fees, and surcharges electronically, you may do so. Solid waste taxpayers who paid **\$20,000 or more** in solid waste taxes, fees, and surcharges during the most recent state fiscal year (July through June) **are required** to file and pay solid waste taxes, fees, and surcharges electronically during the next calendar year (January through December).

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

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

### No Tax Due?

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

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

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

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

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

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

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

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

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

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

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

## Account Changes

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

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

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

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

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

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

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

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

## Explanation of Taxes, Fees, and Surcharges

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

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

**Lead-Acid Battery Fee:** The lead-acid battery fee is imposed on dealers making retail sales of new and remanufactured lead-acid batteries, including those sold to governmental entities or tax-exempt entities, when such sales are made within Florida. The fee applies to new and remanufactured batteries for use in motor vehicles (on-road or off-road), vessels, or aircraft. The fee is due whether the battery is sold separately or as a component part of the vehicle, vessel, or aircraft. If the dealer passes this fee along to the purchaser as a cost item, the dealer must separately state the fee on the sales receipt or invoice and include it in the total amount subject to sales tax.

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

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

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

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

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

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

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

If you have multiple business locations at which you lease or rent for-hire passenger motor vehicles designed to accommodate less than nine passengers, you must have a separate *Certificate of Registration* for each business location and report the rental car surcharge due for that business location.

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

DR-15SW, *Solid Waste and Surcharge Return*.

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

## Line-by-Line Instructions

**Complete the back of the return first.**

### Dry-Cleaning Gross Receipts

#### A: Dry-Cleaning Gross Receipts

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

#### B: Less Exempt Receipts

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

#### C: Taxable Gross Receipts

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

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

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

**Line 2 New Tire Fees Due**

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

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

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

**Line 4 Rental Car Surcharge Due**

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

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

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

**Line 6 Less credits**

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

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

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

**Line 7 Net amount due**

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

**Line 8 Plus penalty**

For late returns and payments, the penalty is either:

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

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

**Line 9 Plus interest**

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

**Line 10 Amount due with return**

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

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

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

---

## Contact Us

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

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

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

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

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

**Educational Tax Webinars**

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

## References

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

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

Form DR-15SWS

Form DR-15SW

Form DR-26S

Schedule of Rental Car Surcharge by County

Solid Waste and Surcharge Return

Application for Refund - Sales and Use Tax

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

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

Rule 12-26.008, F.A.C.





# Schedule of Rental Car Surcharge by County

## Submit with Solid Waste and Surcharge Return, Form DR-15SW

DR-15SWS  
R. 07/21  
Rule 12A-16.008  
Florida Administrative Code  
Effective 01/22



Name  
Address  
City/St/ZIP

Certificate number:  
Business partner number:  
Reporting period:

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

- Enter, **by county**, the rental car surcharge attributed to each Florida county.
- Add up all the county surcharge amounts to provide the total and enter the amount at the bottom of the schedule (Total Rental Car Surcharge).
- Enter the Total Rental Car Surcharge on Line 4 on the back of your tax return (Form DR-15SW, *Solid Waste and Surcharge Return*).

	DOLLARS		DOLLARS		DOLLARS
Alachua (11)	<input type="text"/>	Hendry (36)	<input type="text"/>	Osceola (59)	<input type="text"/>
Baker (12)	<input type="text"/>	Hernando (37)	<input type="text"/>	Palm Beach (60)	<input type="text"/>
Bay (13)	<input type="text"/>	Highlands (38)	<input type="text"/>	Pasco (61)	<input type="text"/>
Bradford (14)	<input type="text"/>	Hillsborough (39)	<input type="text"/>	Pinellas (62)	<input type="text"/>
Brevard (15)	<input type="text"/>	Holmes (40)	<input type="text"/>	Polk (63)	<input type="text"/>
Broward (16)	<input type="text"/>	Indian River (41)	<input type="text"/>	Putnam (64)	<input type="text"/>
Calhoun (17)	<input type="text"/>	Jackson (42)	<input type="text"/>	St. Johns (65)	<input type="text"/>
Charlotte (18)	<input type="text"/>	Jefferson (43)	<input type="text"/>	St. Lucie (66)	<input type="text"/>
Citrus (19)	<input type="text"/>	Lafayette (44)	<input type="text"/>	Santa Rosa (67)	<input type="text"/>
Clay (20)	<input type="text"/>	Lake (45)	<input type="text"/>	Sarasota (68)	<input type="text"/>
Collier (21)	<input type="text"/>	Lee (46)	<input type="text"/>	Seminole (69)	<input type="text"/>
Columbia (22)	<input type="text"/>	Leon (47)	<input type="text"/>	Sumter (70)	<input type="text"/>
De Soto (24)	<input type="text"/>	Levy (48)	<input type="text"/>	Suwannee (71)	<input type="text"/>
Dixie (25)	<input type="text"/>	Liberty (49)	<input type="text"/>	Taylor (72)	<input type="text"/>
Duval (26)	<input type="text"/>	Madison (50)	<input type="text"/>	Union (73)	<input type="text"/>
Escambia (27)	<input type="text"/>	Manatee (51)	<input type="text"/>	Volusia (74)	<input type="text"/>
Flagler (28)	<input type="text"/>	Marion (52)	<input type="text"/>	Wakulla (75)	<input type="text"/>
Franklin (29)	<input type="text"/>	Martin (53)	<input type="text"/>	Walton (76)	<input type="text"/>
Gadsden (30)	<input type="text"/>	Miami-Dade (23)	<input type="text"/>	Washington (77)	<input type="text"/>
Gilchrist (31)	<input type="text"/>	Monroe (54)	<input type="text"/>		
Glades (32)	<input type="text"/>	Nassau (55)	<input type="text"/>		
Gulf (33)	<input type="text"/>	Okaloosa (56)	<input type="text"/>		
Hamilton (34)	<input type="text"/>	Okeechobee (57)	<input type="text"/>		
Hardee (35)	<input type="text"/>	Orange (58)	<input type="text"/>		

**Total Rental Car Surcharge**  
(Carry to Form DR-15SW, Line 4)

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 revision adopts Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2022, through April 30, 2022, which includes a new communications services tax rate for the Town of Jay in Santa Rosa County, and Form DR-700016, Florida Communications Services Tax Return, effective May 1, 2022, which includes a new communications services tax rate for the town of Astatula in Lake County.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, p. 4124), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding this rule, and no written comments were received.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Rule Development was published in the *Florida Administrative Register* on February 21, 2022 (Vol. 48, No. 35, p. 719), to advise the public of the proposed changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available Florida Administrative Register. No request was received, and no workshop was held. No written comments were received by the Department.



## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Sales and Use Tax

RULE NO.:      RULE TITLE:

12A-19.100      Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

SUMMARY: The proposed revision adopts Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2022, through April 30, 2022, which includes a new communications services tax rate for the Town of Jay in Santa Rosa County, and Form DR-700016, Florida Communications Services Tax Return, effective May 1, 2022, which includes a new communications services tax rate for the town of Astatula in Lake County.

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

##### RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email [RuleComments@floridarevenue.com](mailto: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
<u>05/22</u>	<u>May 2022 –</u>	<u>May 1, 2022 –</u>
<u>01/22</u>	<u>January 2022 – February 2022</u>	<u>January 1, 2022 – February 28, 2022</u>
03/21	April 2021 – <u>December 2021</u>	April 2021 – <u>December 31, 2021</u>
01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018

01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005

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

Form Number	Title	Effective Date
(3)	No change	
(4)(a) <u>DR-700016</u>	<u>Florida Communications Services Tax Return (R. 05/22)</u> <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-">http://www.flrules.org/Gateway/reference.asp?No=Ref-</a> )</u>	<u>05/22</u>
(b) <u>DR-700016</u>	<u>Florida Communications Services Tax Return (R. 01/22)</u> <u>(<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-">http://www.flrules.org/Gateway/reference.asp?No=Ref-</a> )</u>	<u>01/22</u>
(a) through (vv)	No change; renumbered (c) through (xx)	
(5) through (13)	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, XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021; February 21, 2022

Name \_\_\_\_\_

### Address

City/State/ZIP

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

BUSINESS PARTNER NUMBER

**FEIN**

[illegible]

**FROM:**

REPORTING PERIOD

TO:

**From:**

M	M	D	D	Y	Y	Y	Y

**To:**

M	M	D	D	Y	Y	Y	Y

### Handwritten Example

### Typed Example

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

Use black ink.

**Use black ink**

– US Dollars

| Cents

- [illegible]

## AUTHORIZATION

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

Type or print name	Authorized signature	Date
Preparer (type or print name)	Preparer's signature	Date
Contact name (type or print name)	Contact phone number	Contact email address

## Payment Coupon

DO NOT DETACH

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

DR-700016

R. 01/22

DOR USE ONLY

postmark or hand delivery date

postmark or hand delivery date

Business Partner Number

### Reporting Period


Business Address

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

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

Telephone number: (            )

New mailing address:

☐ Check here if payment was transmitted electronically.

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

**Amount due**



## 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](https://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](https://floridarevenue.com/taxes/filepay).



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>ALACHUA</b>				
Unincorporated area			0.0750	
Alachua			0.0582	
Archer			0.0582	
Gainesville			0.0617	
Hawthorne			0.0582	
High Springs			0.0582	
La Crosse			0.0402	
Micanopy			0.0570	
Newberry			0.0582	
Waldo			0.0582	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
<b>PAGE TOTAL</b>				





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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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.

## 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 .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>CLAY</b>				
Unincorporated area			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
<b>COLLIER</b>				
Unincorporated area			0.0280	
Everglades City			0.0460	
Marco Island			0.0280	
Naples			0.0592	
<b>COLUMBIA</b>				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
<b>HIGHLANDS</b>				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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			0.0500	
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.

## 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 .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 I and all other supporting schedules to the tax return.

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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.

## 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 .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>OSKEECHOBEE</b>				
Unincorporated area			0.0140	
Okeechobee			0.0570	
<b>ORANGE</b>				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
<b>OSCEOLA</b>				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach		0.0582		
South Bay		0.0570		
South Palm Beach		0.0620		
Tequesta		0.0582		
Wellington		0.0582		
Westlake		0.0582		
West Palm Beach		0.0602		
<b>PASCO</b>				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
<b>PAGE TOTAL</b>				





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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PINELLAS</b>				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
<b>POLK</b>				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PUTNAM</b>				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
<b>ST. JOHNS</b>				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
<b>ST. LUCIE</b>				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
<b>SANTA ROSA</b>				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0570	
Milton			0.0642	
<b>SARASOTA</b>				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
<b>SEMINOLE</b>				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
<b>SUMTER</b>				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
<b>WAKULLA</b>				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (carry forward to next page)				



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

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due					
Business name				Business partner number	
F. 4.92% State Tax and .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 (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



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

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	.1144	

Schedule III - Direct-to-Home Satellite Services Adjustments

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



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

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number							
State Tax Calculation					Local Tax Calculation				Penalty and Interest			
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:												
Unincorporated Area:												
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)



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

## Schedule V - Multistate Credits

Business name				Business partner number		
Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite	
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						

# Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N  
R. 01/22  
Page 19 of 24

## General Information and Instructions

### Who must file a return?

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

### What is the communications services tax?

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

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

### Services subject to tax

Examples of services subject to the tax include:

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

### Services not subject to tax

Examples of services not subject to the tax include:

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

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

### Exemptions

Transactions exempt from the tax include:

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

### Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent 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 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.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.

### 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. 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.

### 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 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent 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 the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
- Call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**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 percent state and .15 percent 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 percent 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 .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.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 .25 percent (.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 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

**Line 9 - Interest.** Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

**Line 10 - Adjustments.** Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

**Line 11 - Multistate credits.** Enter the Total Credits from Schedule V, Column H (Page 18).

**Line 12 - Amount due with return.** Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result.

**Signature.** The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

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

### Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

### Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

### Schedule I, Columns A through E (Pages 3-14)

**Column A - Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

**Column B - Taxable sales subject to 4.92 percent state tax and .15 percent 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 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite

service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

**Column C - Taxable sales subject to 2.37 percent 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 percent state tax and .15 percent gross receipts tax.**

**Line 1 - Taxable sales.** Enter the grand total from Schedule I, Column B.

**Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015).** The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

**Line 3 - State tax due.** Enter the total 4.92 percent state tax plus the .15 percent 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 percent 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 .0237 is preprinted.

**Line 6 - Gross receipts tax due.** Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

**Column H - Local tax.**

**Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

## Schedule II Direct-to-Home Satellite Services

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

### Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine

the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.

**Column B - Tax rate.** The direct-to-home satellite services tax rate of .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 .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 percent, which is a combination of the 4.92 percent state portion and the .15 percent gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or

a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .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 .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 percent), but should have been reported in Jurisdiction B (tax rate 2.10 percent). 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 .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 .0210 = \$53,004.29).

**Example 2:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). 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 .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 .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 percent) but should have been reported in Jurisdiction B (tax rate 2.10 percent). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10 percent) 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 percent) 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 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). 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 .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 .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 .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 .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 percent 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 .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 .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.

DR-700016  
R. 05/22  
Page 1 of 24

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

**FEIN**

[illegible]

**TO:**

M M D D Y Y Y Y      M M D D Y Y Y Y

0 1 2 3 4 5 6 7 8 9      0 1 2 3 4 5 6 7 8 9  
Use black ink.

**Use black ink.**

— US Dollars ————— | Cents |

- [illegible]

Type or print name	Authorized signature	Date
Preparer (type or print name)	Preparer's signature	Date
Contact name (type or print name)	Contact phone number	Contact email address

DR-700016  
R. 05/22

DOR USE ONLY

postmark or hand delivery date

--	--

DR-700016

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

Telephone number: (            )

New mailing address:

☐ Check here if payment was transmitted electronically.

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

[illegible]



## 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](https://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](https://floridarevenue.com/taxes/filepay).



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>ALACHUA</b>				
Unincorporated area			0.0750	
Alachua			0.0582	
Archer			0.0582	
Gainesville			0.0617	
Hawthorne			0.0582	
High Springs			0.0582	
La Crosse			0.0402	
Micanopy			0.0570	
Newberry			0.0582	
Waldo			0.0582	
<b>BAKER</b>				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
<b>BAY</b>				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
<b>BRADFORD</b>				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
<b>BREVARD</b>				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne		0.0612		
<b>PAGE TOTAL</b>				





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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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.

## 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 .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>CLAY</b>				
Unincorporated area			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
<b>COLLIER</b>				
Unincorporated area			0.0280	
Everglades City			0.0460	
Marco Island			0.0280	
Naples			0.0592	
<b>COLUMBIA</b>				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
<b>DESOTO</b>				
Unincorporated area			0.0314	
Arcadia			0.0602	
<b>DIXIE</b>				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
<b>DUVAL</b>				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
<b>ESCAMBIA</b>				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
<b>FLAGLER</b>				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
<b>FRANKLIN</b>				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
<b>HERNANDO</b>				
Unincorporated area			0.0214	
Brooksville			0.0552	
<b>HIGHLANDS</b>				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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.

## 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 .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 I and all other supporting schedules to the tax return.

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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.

## 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 .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>MIAMI-DADE - continued</b>				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
<b>MONROE</b>				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
<b>NASSAU</b>				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
<b>OKALOOSA</b>				
Unincorporated area			0.0290	
Cinco Bayou			0.0572	
Crestview			0.0582	
Destin			0.0582	
Fort Walton Beach			0.0622	
Laurel Hill			0.0340	
Mary Esther			0.0562	
Niceville			0.0610	
Shalimar			0.0560	
Valparaiso			0.0582	
<b>OKEECHOBEE</b>				
Unincorporated area			0.0140	
Okeechobee			0.0570	
<b>ORANGE</b>				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
<b>OSCEOLA</b>				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .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			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach		0.0582		
South Bay		0.0570		
South Palm Beach		0.0620		
Tequesta		0.0582		
Wellington		0.0582		
Westlake		0.0582		
West Palm Beach		0.0602		
<b>PASCO</b>				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
<b>PAGE TOTAL</b>				





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

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

Business name		Business partner number			
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due	
<b>PINELLAS</b>					
Unincorporated area			0.0582		
Belleair			0.0582		
Belleair Beach			0.0660		
Belleair Bluffs			0.0582		
Belleair Shore			0.0300		
Clearwater			0.0572		
Dunedin			0.0592		
Gulfport			0.0672		
Indian Rocks Beach			0.0290		
Indian Shores			0.0582		
Kenneth City			0.0570		
Largo			0.0622		
Madeira Beach			0.0632		
North Redington Beach			0.0572		
Oldsmar			0.0642		
Pinellas Park			0.0600		
Redington Beach			0.0600		
Redington Shores			0.0582		
Safety Harbor			0.0712		
Seminole			0.0582		
South Pasadena			0.0632		
St. Petersburg		0.0622			
St. Pete Beach		0.0630			
Tarpon Springs		0.0632			
Treasure Island		0.0582			
<b>POLK</b>					
Unincorporated area			0.0582		
Auburndale			0.0582		
Bartow			0.0672		
Davenport			0.0412		
Dundee			0.0632		
Eagle Lake			0.0602		
Fort Meade			0.0592		
Frostproof			0.0592		
Haines City			0.0582		
Highland Park			0.0060		
Hillcrest Heights			0.0170		
Lake Alfred			0.0582		
Lake Hamilton			0.0432		
Lake Wales			0.0582		
Lakeland			0.0703		
Mulberry			0.0582		
Polk City			0.0582		
Winter Haven			0.0692		
<b>PAGE TOTAL</b>					



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>PUTNAM</b>				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
<b>ST. JOHNS</b>				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
<b>ST. LUCIE</b>				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
<b>SANTA ROSA</b>				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0570	
Milton			0.0642	
<b>SARASOTA</b>				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
<b>SEMINOLE</b>				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
<b>SUMTER</b>				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
<b>PAGE TOTAL</b>				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
<b>SUWANNEE</b>				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
<b>TAYLOR</b>				
Unincorporated area			0.0244	
Perry			0.0622	
<b>UNION</b>				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
<b>VOLUSIA</b>				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
<b>WAKULLA</b>				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
<b>WALTON</b>				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
<b>WASHINGTON</b>				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
<b>PAGE TOTAL</b>				
<b>GRAND TOTAL</b> (carry forward to next page)				



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

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due					
Business name				Business partner number	
F. 4.92% State Tax and .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 (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



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

Schedule II - Direct-to-Home Satellite Services		
Business name		Business partner number
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	.1144	

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



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

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



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

## Schedule V - Multistate Credits

Business name				Business partner number		
Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite	
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
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:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						

# Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N  
R. 05/22  
Page 19 of 24

## General Information and Instructions

### Who must file a return?

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

### What is the communications services tax?

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

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

### Services subject to tax

Examples of services subject to the tax include:

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

### Services not subject to tax

Examples of services not subject to the tax include:

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

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

### Exemptions

Transactions exempt from the tax include:

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

### Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent 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 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.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.

### 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. 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.

### 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 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart on next page.



Late payments include additional tax due as a result of changes in situsing of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

### Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).
- Call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

**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 percent state and .15 percent 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 percent 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 .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.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 .25 percent (.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 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

**Line 9 - Interest.** Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

**Line 10 - Adjustments.** Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

**Line 11 - Multistate credits.** Enter the Total Credits from Schedule V, Column H (Page 18).

**Line 12 - Amount due with return.** Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result.

**Signature.** The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

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

### Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

### Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

### Schedule I, Columns A through E (Pages 3-14)

**Column A - Local jurisdiction.** You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

**Column B - Taxable sales subject to 4.92 percent state tax and .15 percent 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 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite

service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

**Column C - Taxable sales subject to 2.37 percent 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 percent state tax and .15 percent gross receipts tax.**

**Line 1 - Taxable sales.** Enter the grand total from Schedule I, Column B.

**Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015).** The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

**Line 3 - State tax due.** Enter the total 4.92 percent state tax plus the .15 percent 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 percent 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 .0237 is preprinted.

**Line 6 - Gross receipts tax due.** Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

**Column H - Local tax.**

**Line 7 - Local tax due.** Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

## Schedule II Direct-to-Home Satellite Services

### Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

### Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

**Note on bad debts:** Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine

the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

**Column A - Taxable sales.** Enter total taxable sales of direct-to-home satellite communications services.

**Column B - Tax rate.** The direct-to-home satellite services tax rate of .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 .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 percent, which is a combination of the 4.92 percent state portion and the .15 percent gross receipts portion.

**Column D - Collection allowance adjustment.** Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or

a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .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 .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 percent), but should have been reported in Jurisdiction B (tax rate 2.10 percent). 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 .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 .0210 = \$53,004.29).

**Example 2:** \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). 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 .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 .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 percent) but should have been reported in Jurisdiction B (tax rate 2.10 percent). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10 percent) 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 percent) 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 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). 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 .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 .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 .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 .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 percent 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 .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 .0025 by the tax collected and/or accrued for sales being decreased in Column F.

**Column O - Adjustment amount.** Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

**Column P - Penalty.** See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

**Column Q - Interest.** See "Interest on late payments" on Page 19 for information on calculating the interest due.

**Column R - Net tax adjustments.** Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

**Column S - Penalty.** Add the totals of Columns J and P and enter the result.

**Column T - Interest.** Add the totals of Columns K and Q and enter the result.

**Column U - Total adjustments.** Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

## Schedule V Multistate Credits

### Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

**Note:** Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

**Column A - Local jurisdiction.** Enter the county(ies) or municipality(ies) for which multistate credits apply.

**Columns B and C - Applied period.** Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

### Local Tax Credits

**Column D - Multistate credits.** Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

### State Tax Credits

**Column E - Multistate credits.** Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

### Gross Receipts Credits

**Column F - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

### Direct-to-Home Satellite

**Column G - Multistate credits.** Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

**Column H - Total credits.** Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE  
DOCUMENTARY STAMP TAX  
AMENDING RULE 12B-4.052

SUMMARY OF PROPOSED RULE

The proposed revision incorporates the new example of a modification to an original document that is not a renewal.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of this rulemaking is to update the Department's rules documentary stamp tax to address 2021 legislative changes contained in Chapter 2021-31, Laws of Florida. Section 14 of the chapter law amends Section 201.08, Florida Statutes, to provide that a modification of an original document, on which documentary stamp tax was previously paid, which changes only the interest rate and is made as the result of the discontinuation of an index to which the original interest rate is referenced, is not a renewal and is not subject to documentary stamp tax. Rule 12B-4.052 is updated to incorporate this change.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, pp. 4124-4125), to advise the public of the proposed changes to Rule 12B-4.052, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding this rule, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Miscellaneous Tax

RULE NO.:      RULE TITLE:

12B-4.052      Computation of Tax; Definitions.

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules documentary stamp tax to address 2021 legislative changes contained in Chapter 2021-31, Laws of Florida. Section 14 of the chapter law amends Section 201.08, Florida Statutes, to provide that a modification of an original document, on which documentary stamp tax was previously paid, which changes only the interest rate and is made as the result of the discontinuation of an index to which the original interest rate is referenced, is not a renewal and is not subject to documentary stamp tax. Rule 12B-4.052 is updated to incorporate this change.

SUMMARY: The proposed revision incorporates the new example of a modification to an original document that is not a renewal.

#### 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(1), 213.06(1) FS.

LAW IMPLEMENTED: 201.08, 201.09 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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12B-4.052 Computation of Tax; Definitions.**

(1) through (11) No change

(12)(a) through (f) No change

(g) A written agreement that does not modify the terms of the indebtedness evidenced by a promissory note, mortgage, trust deed, security agreement, or other evidence of indebtedness in a way described in paragraph (a) is not a renewal. Examples of modifications to documents that are not renewals include those given or recorded to:

1. Correct errors;
2. Modify covenants, conditions, or terms unrelated to the debt;
3. Sever a lien into separate liens;
4. Provide additional or substitute security for the indebtedness;
5. Consolidate indebtedness or collateral;
6. Add, change, or delete guarantors; ~~or~~
7. Substitute a new mortgagee or payee; or
8. Change only the interest rate, made as the result of the discontinuation of an index to which the original interest rate is referenced.

(h) No change



(13) No change

*Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.08, 201.09 FS. History—New 8-18-73, Formerly 12A-4.52, Amended 8-8-78, 3-12-79, 2-3-80, 3-30-81, 8-29-84, Formerly 12B-4.52, Amended 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-5, FLORIDA ADMINISTRATION CODE  
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND NATURAL GAS  
AMENDING RULE 12B-5.150  
CREATING RULE 12B-5.600

SUMMARY OF PROPOSED RULES

The proposed revisions to Rule 12B-5.150 incorporate revisions to six forms, which conform with the new proposed rule, as well as correct the title of Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters. The proposed new rule outlines the requirements for the submission of data used by the Department to track the movement of any product defined as motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer, and outlines the penalty for failure to meet submission requirements.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

This rulemaking addresses requirements for the submission of data used by the Department to track the movement of any product defined as motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. The proposed rule includes procedures for applying the penalty set forth in Section 206.485, Florida Statutes, for a continuing failure to comply with specified requirements after receiving notice of identified errors and an opportunity to correct the errors. Rule 12B-5.150 is amended to incorporate revisions to six forms related to the creation of Rule 12B-5.600.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, p. 4125), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., the creation of Rule 12B-5.600, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. Questions of a technical nature were received during the workshop and were answered during the workshop. Comments were also made regarding typographical changes in two forms, which were followed up in writing. The Department reviewed the changes and determined typographical errors were inadvertently made when the forms were revised. These errors have been corrected.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Miscellaneous Tax

RULE NO.:      RULE TITLE:

12B-5.150      Public Use Forms

12B-5.600      Tracking System Reporting Requirements

PURPOSE AND EFFECT: This rulemaking addresses requirements for the submission of data used by the Department to track the movement of any product defined as motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. The proposed rule includes procedures for applying the penalty set forth in Section 206.485, Florida Statutes, for a continuing failure to comply with specified requirements after receiving notice of identified errors and an opportunity to correct the errors. Rule 12B-5.150 is amended to incorporate revisions to six forms related to the creation of Rule 12B-5.600.

SUMMARY: The proposed revisions to Rule 12B-5.150 incorporate revisions to six forms, which conform with the new proposed rule, as well as correct the title of Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters. The proposed new rule outlines the requirements for the submission of data used by the Department to track the movement of any product defined as motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer, and outlines the penalty for failure to meet submission requirements.

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

##### RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or

regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

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

DATE AND TIME: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12B-5.150 Public Use Forms.**

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center; or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) through (18)	No change	
(19) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11866">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11866</a> )	<u>01/22</u> <del>04/20</del>
(20)	No change	
(21) DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____04865">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____04865</a> )	<u>01/22</u> <del>01/15</del>
(22) through (26)	No change	
(27) DR-309635N	Instructions for Filing Blender Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____04868">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____04868</a> )	<u>01/22</u> <del>01/15</del>
(28)	No change	
(29) DR-309636N	Instructions for Filing Terminal Operator Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11867">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11867</a> )	<u>01/22</u> <del>04/20</del>
(30)	No change	
(31) DR-309637N	Instructions for Filing Petroleum Carrier Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____10177">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____10177</a> )	<u>01/22</u> <del>01/19</del>
(32)	No change	
(33) DR-309638N	Instructions for Filing Exporter Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____04871">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____04871</a> )	<u>01/22</u> <del>01/15</del>
(34) through (36)	No change	
(37) DR-309652	Motor and Other Fuel Taxes XML User Guide <u>for eFile</u> <del>For e-file</del> Developers and Transmitters ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-10801">http://www.flrules.org/Gateway/reference.asp?No=Ref-10801</a> )	07/19

*Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06,*

4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, XX-XX-XX.

#### **12B-5.600 Tracking System Reporting Requirements.**

(1) Scope. This rule addresses requirements for the electronic submission of information used by the Department to track the movement of any product defined as a motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. This rule applies to licensed terminal suppliers, terminal operators, wholesalers, importers, petroleum carriers, exporters, and blenders.

(2) Electronic filing and data format. Returns must be filed electronically in the correct format, include all reportable transactions, and contain accurate information from source records such as bills of lading, delivery tickets, or invoices. The filing method and format for returns are dependent on the type of fuel license issued by the Department.

(a) Terminal suppliers and terminal operators must file returns using Extensible Markup Language (XML), as provided in Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters, incorporated by reference in Rule 12B-5.150, F.A.C. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. Form DR-309631N - Instructions for Filing Terminal Supplier Fuel Tax Return
2. Form DR-309636N - Instructions for Filing Terminal Operator Information Return

(b) Wholesalers, importers, petroleum carriers, exporters, and blenders must file returns through the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. Form DR-309632N - Instructions for Filing Wholesaler/Importer Fuel Tax Return
2. Form DR-309635N - Instructions for Filing Blender Fuel Tax Return
3. Form DR-309637N - Instructions for Filing Petroleum Carrier Information Return
4. Form DR-309638N - Instructions for Filing Exporter Fuel Tax Return

(3) Data elements required on fuel tax returns

(a) Fuel tax returns filed with the Department must be complete and include all information within a data element. This information is provided on a schedule and is used to validate the correct amount of taxes are collected and distributed to the appropriate jurisdiction.

(b) The data elements on fuel tax return schedules must be correct and adhere to the submission requirements provided in the filing instructions for each type of fuel tax return. The information required within each data element may be found on a bill of lading, invoice, or delivery ticket.

(c) The following is a list of data elements that are included on a fuel tax return.

1. Federal employer identification number (FEIN) of the carrier transporting the product

2. FEIN of the person hiring the carrier

3. Mode of transportation

4. Point of origin or destination of the fuel

5. Delivered to address

6. Purchaser/seller/terminal supplier FEIN

7. Date shipped, received, or delivered

8. Document number

9. Net gallons

(4) Penalties for failure to meet submission requirements.

(a) Any person who fails to file electronically, fails to file a return in the proper format or who submits erroneous information within a data element will be notified by the Department in writing. Erroneous information may be identified using statistical sampling, nonstatistical sampling, or by a detailed audit.

1. Written notification for invalid federal employer identification numbers (FEINs), modes of transportation, points of origin, or points of destination will include a detailed description of the error and a separate listing of the information within each data element that was incorrect.

2. Written notification for invalid document numbers, dates, or net gallons will include an explanation of why the data is not correct and include examples.



3. The written notification for omitted transactions will include a generic statement that certain transactions were not included on the Florida tax return. A list of the missing transactions or a copy of the inventory reconciliation calculation, identifying gains or losses over tolerance, will be attached to the written notification.

(b) Each person will have three months from the date of notification to correct identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

*Rulemaking Authority 206.485(1), 213.06(1) FS. Law Implemented 206.08, 206.09, 206.095, 206.48, 206.485 FS.*

*History—New XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021



# Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year **XXXX**

DR-309631N  
R. 01/22  
Rule 12B-5.150, F.A.C.  
Effective 01/22  
Page 1 of 13

## General Information

**Who Must File?** - Terminal suppliers with facilities in Florida who transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, diesel, or aviation fuel and terminal suppliers with facilities outside Florida who sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees who import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into Florida by vessel or pipeline; who place fuel products into storage at a terminal registered under

s. 4101 of the Internal Revenue Code; and sell fuel through the loading rack at such terminal to their customers.

### Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or end-users.
6. Sell fuel to the U.S. Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can import tax-free gasoline, gasohol, denatured ethanol, diesel, or aviation fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or end-users. A terminal supplier must have a pollutants license to conduct business in Florida.

**File and Pay Electronically:** Terminal suppliers are required to file and pay electronically. Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

Licensed Terminal Suppliers must file their return using Extensible Markup Language (XML), as provided in the *Motor Fuel Taxes XML User Guide for e-file Developers and Transmitters* (Form DR-309652). This guide is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

**File Receipt** will be provided immediately and notify you that your file has been uploaded into Secure Net.

**Manifest** will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

A licensed terminal supplier who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The terminal supplier will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post-marked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

**Payment Due Date:** You must initiate your electronic payment no later than 5 p.m. ET on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. Check the *Florida eServices Calendar of Electronic Payment Deadlines*, Form DR-659. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and paying taxes electronically.

**Late Returns:** If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payment of taxes due. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 of each year. The updated rates are published in Tax Information Publications (TIPs) and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Tax Rates:** The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in sections (ss.) 206.41, 206.87, 206.9825, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in TIPs and posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Collection Allowance:** If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually in TIPs. Rates are posted at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and forms.

**Note:** A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

## Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**Ethanol Blends:** Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

## Line-by-Line Instructions

*Lines 1 through 26 are on Page 4 of the return.*

**Do not make entries in shaded areas.**

*When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.*

**Line 1: Beginning Physical Inventory** – Report the beginning inventory of:

- Gasoline and gasohol in Column A.
- Undyed diesel fuel, including biodiesel products, in Column B.
- Dyed diesel fuel, dyed biodiesel and dyed kerosene in Column C.
- And aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

**Note:** Chapter 206, F.S., defines all undyed kerosene, or diesel #1, as an aviation fuel, subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or upon import into Florida other than by bulk transfer. Terminal suppliers beginning and ending inventory of aviation fuel must reflect gallons of undyed kerosene, diesel #1, jet fuel or similar product.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Local option taxes are reported on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section 1, Line 8 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (Pages 7 and 8).

**Line 3: Disbursements** – Enter the amounts from Page 5, Section II, Line 15 (Columns A, B, C, and D). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5HW, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high sulfur diesel - dyed (**Product Type 226**) and low sulfur diesel, biodiesel, and kerosene which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Gallons** – Enter the amounts from Page 5, Section II, Line 14 (Columns A, B, and D).

**Line 8: Tax-Paid Purchases** – Enter the amounts from Page 5, Section I, Line 2 (Columns A, B, and D). Total tax-paid purchases must agree with the detail information shown on Schedule 1A.

**Line 9: Taxable Gallons** – Subtract Line 8 from Line 7 and enter the results in Columns A, B, and D.

**Line 10: Gasoline and Diesel** – Multiply the gallons on Page 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

**Note:** The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

**Line 11: Aviation** – Multiply the gallons on Page 4, Line 9, Column D by the tax rate and enter the result.

## Line 12: Collection Allowance

- Gasoline** – Multiply the tax due on gasoline from Page 4, Line 10, Column A, by the gasoline collection allowance rate on Line 12 and enter the result in Column A.

**Note:** The collection allowance rate on Line 12 takes into account both state tax and minimum local option tax on gasoline.

- Aviation** – Multiply the tax due on aviation fuel from Page 4, Line 11, Column D, by the aviation fuel tax rate on Line 12 and enter the result in Column D.

**Note:** Terminal suppliers and importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 13: Collection Allowance – Diesel** – Multiply the tax due on undyed diesel from Page 4, Line 10, Column B, by the collection allowance rate on Line 13 and enter the result in Column B.

**Note:** Terminal Suppliers and Importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

## Line 14: Net State Fuel Tax Due

- Gasoline or gasohol (Column A) – Subtract Line 12 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 13 from Line 10 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 12 from Line 11 and enter the result in Column D.

**Note:** If you are filing a paper return, once you complete Schedule 5LO (Pages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 15 through 18.

See Page 9 of these instructions for completing Schedule 5LO and Page 11 of these instructions for completing Schedule 11.

If you file your return by Extensible Markup Language (XML) we will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

**Line 15: Local Option Tax Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, (Page 12), Column C.

**Line 16: Collection Allowance – Gasoline Local Option Tax** – Multiply Line 15 by the collection allowance rate and enter the result in Column A.

**Line 17: Local Option Tax Not Entitled to Collection Allowance** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

**Line 18: Total Local Option Tax Due** – Subtract Line 16 from Line 15, add Line 17, and enter the result in Column A.

**Line 19: Local Option Tax Entitled to Collection Allowance – Diesel** – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.



**Line 20: Collection Allowance – Diesel Local Option Tax** – Multiply the tax from Line 19, Column B, by the collection allowance rate and enter the result in Column B.

**Line 21: Local Option Tax Not Entitled to Collection Allowance** – Diesel – Multiply the taxable gallons from Line 9, Column B, by the tax rate and enter the result in Column B.

**Line 22: Total Local Option Tax Due – Diesel** – Subtract Line 20 from Line 19, add Line 21, and enter the result in Column B.

**Line 23: Total Tax Due – Gasoline** – Add Line 14, Column A, to Line 18, Column A, and enter the result in Column A.

**Line 24: Total Tax Due – Diesel** – Add Line 14, Column B, to Line 22, Column B and enter the result in Column B.

**Line 25: Total Tax Due – Aviation** – Enter the amount from Line 14, Column D.

**Line 26: Combined Gasoline, Diesel, and Aviation Fuel Tax Due** – Add Line 23, Column A, Line 24, Column B, and Line 25, Column D, and enter the result in Column D. Enter this total on Page 3, Line 26.

*Lines 27 through 33 are found on Page 3 of the Terminal Supplier Fuel Tax Return.*

**Line 27: Ultimate Vendor Credits** – Enter the amount from Schedule 12, Page 13, Line 25.

**Line 28: Credit Memos Issued by DOR** – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

**Line 29: Other Allowed Credits** – Enter the amount from Schedule 13B, Page 17, Line 15.

**Line 30: Tax Due with Return** – Add Lines 27, 28, and 29, and subtract the total from Line 26. Enter the result here.

**Line 31: Penalty** – If your return is late, compute penalty as indicated on Page 2 under “Late Returns” and enter the result.

**Line 32: Interest** – If your tax payment is late, compute interest as indicated on Page 2 under “Late Returns” and enter the result.

**Line 33: Total Due with Return** – Add the amounts from Lines 30, 31, and 32, and enter the result. This is the amount due with the return.

### You Must Sign and Date the Return.

### Schedule Instructions

Complete your receipt and disbursement schedules prior to completing Sections I and II of your return.

You are required to file a separate schedule for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

**Note: Do not enter information in shaded areas.** If you report:

- Less than .50 gallons, round down to the nearest whole gallon.
- .50 gallons or more, round up to the nearest whole gallon.

### Schedule of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these instructions.

#### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the terminal supplier shown on the front of the tax return.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

**Column (4): Point of Origin/Destination** – Select and enter one of the following to report the point of origin and the point of destination.

**Option 1.** When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

**Option 2.** When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

**Option 3.** When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

**Columns (5) and (6): Acquired From/Seller's Name/FEIN**

– Enter the name and FEIN of the company from which the product was acquired.

**Column (7): Date Received** – Enter the date you received the product.

**Column (8): Document Number**

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (9): Net Gallons**

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to Page 5, Section I, and enter in the box matching the appropriate schedule and product type.

**Columns (10) and (11):** Not required for Florida reporting purposes.

## Schedule Type Identifying Information

### Schedule 1A – Gallons Received – Florida Tax Paid

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule for all gasoline, gasohol, denatured ethanol, diesel, and aviation fuel acquired, blended, or transported into Florida.
- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to Page 5, Section I, Line 2.

### Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

**Note** - The exemption provided in this schedule is valid only under the following circumstances.

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on schedule 6C.

Carry the total to Page 5, Section 1, Line 3.

### Schedule 2A – Gallons Received from Licensed Supplier

#### – Florida Tax Unpaid (Imports/Internal Exchanges)

Terminal suppliers who receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

Use this schedule to report the gallons of dyed diesel, dyed biodiesel, dyed kerosene, or dyed jet fuel converted from your inventory of undyed diesel, undyed biodiesel, undyed kerosene, or undyed jet fuel by injection of dye at the rack during the reporting period. The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

In addition, use this schedule to report the gallons of aviation gasoline converted to highway use gasoline. The gallons of aviation gasoline converted to highway use are reported on Schedule 2A as a receipt of gasoline (**Product Type 065**) and shown as an internal disbursement/exchange of aviation gasoline (**Product Type 125**) on Schedule 5HW.

For receipts in out-of-state terminals, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999996 for all other columns.

For conversions of untaxed aviation gasoline to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 9999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and end-users, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to Page 5, Section I, Line 4 of the return.

## Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

You must submit this schedule with your return if you are a licensed terminal supplier who adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel, diesel fuel, or aviation fuel.

Report a roll-up total by product type for the month by entering "BA" in Column 3, "SUM" in Column 8, and the total net gallons transferred or converted to gasoline, diesel, or aviation fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 5 of the return.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.  
  
Or
- 1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" gasohol for inventory reporting purposes. Report the "disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 1. Enter 999999991 for all other columns."
- Note:** Report denatured ethanol in Column A with gasoline and gasohol (Pages 4 and 5 of the return).
3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in

Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.

6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Gasoline Blends (Other than Gasohol)** – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

**Undyed Diesel and Biodiesel Blends** - Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

**Diesel Blends Other Than Biodiesel** – Use the following instructions if you blend tax paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

**Note:** No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

### **Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid**

Terminal suppliers who import and deliver untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 6 of the return.

### **Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage**

Terminal suppliers who import untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, and aviation fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 7 of the return.

### **Schedule of Disbursements (Pages 9 and 10)**

Use this schedule to report disbursements of fuel for the collection period.

#### **Schedule Type/Product Type**

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

#### **Company Name, FEIN, and Collection Period Ending**

Enter the appropriate information on each schedule page for the reporting terminal supplier shown on the front of the tax return.

### **Column Instructions**

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport. Use one of the following:

B = Barge

BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)

J = Truck

PL = Pipeline

R = Rail

S = Ship

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

**Column (4): Point of Origin/Destination** – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or the point of destination.

**Option 1.** When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

**Option 2.** When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

**Option 3.** When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser’s Name/FEIN** – Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

**Column (9): Document Number** –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (10): Net Gallons** – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type schedule.



Carry the total forward to Page 5, Section II, and enter on the line matching the appropriate schedule type total.

**Columns (11) and (12):** Not required for Florida reporting purposes.

## Schedule Type Identifying Information

### Schedule 5A – Diesel Gallons Delivered – All Taxes Collected (State and Local)

Terminal suppliers who sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail consumers, or who use it for fueling their own vehicles must complete this schedule.

**Note:** Terminal suppliers who hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to Page 5, Section II, Line 2 of the return.

### Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline/Aviation)

Terminal suppliers who sell gasoline, gasohol, denatured ethanol, gasoline-blended products, jet fuel, aviation gasoline or kerosene to other terminal supplier, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 3 of the return.

**Note:** Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.
- Jet fuel, undyed kerosene, or aviation gasoline is converted from aviation fuel to diesel for highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW.

### Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2A.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

**Note:** The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The **chart on the bottom of Page 9** defines the tax rates on aviation gasoline by product and use.

**Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel:** If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.
- Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2A.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

### Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-users

Report disbursements of gasoline, gasohol, or denatured ethanol sold through the rack (on consignment in retail

service stations or in company-owned stations) on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, and/or denatured ethanol for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by Extensible Markup Language (XML) you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

**Note:** The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

#### Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)

Terminal suppliers who exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol, diesel, or aviation fuel must complete this schedule.

Each exchange or loan to another terminal supplier must be reported in detail. Enter the name and FEIN of the supplier receiving the fuel by exchange from the reporting supplier in Columns 6 and 7. The reporting supplier and receiving supplier are the same if you have blended or converted a product type to a different product type.

#### Blending – Gasohol

Use this schedule to show the internal transfer/disbursement (BA) of gallons from gasoline inventory if you are blending alcohol or other blend stock with gasoline (**Product Type 065**) to produce gasohol.

#### Blending and Converting – Diesel

If you convert or blend a product (listed in the Product Type Table) above the rack to increase your inventory of undyed diesel fuel, you must use this schedule to show an internal transfer/disbursement (BA) of the gallons of the listed product. See instructions for Schedule 2B for reporting the receipt of listed products.

#### Converting Aviation Jet Fuel/Kerosene to Dyed Diesel

Use this schedule to report the gallons of dyed aviation jet fuel or dyed kerosene converted from your inventory of undyed aviation jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) by injection of dye at the rack during the reporting period. The gallons of undyed aviation jet fuel and undyed kerosene converted to dyed product are reported as a disbursement on this schedule with your FEIN as the purchaser. This adjustment will reduce your inventory of undyed product. Report corresponding receipts of dyed kerosene (**Product Type 072**) on Schedule 2A with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

Carry the total from this schedule to Page 5, Section II, Line 5 of the return.

#### The Rate on Aviation Gasoline by Product and Use

Tax Rate by Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
<b>Gasoline</b> (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$.0427 per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at <a href="http://floridarevenue.com/taxes/rates">floridarevenue.com/taxes/rates</a> .	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at <a href="http://floridarevenue.com/taxes/rates">floridarevenue.com/taxes/rates</a> .
<b>Not Gasoline</b> (Octane < 75 or Lead Content > 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$.0427 per gallon)	Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually on the Department's website at <a href="http://floridarevenue.com/taxes/rates">floridarevenue.com/taxes/rates</a> .	Chapter 212, F.S. 6% + Surtax on the total sales price.

### **Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)**

Use this schedule to report sales of dyed diesel fuel, dyed biodiesel, or dyed kerosene; and provide summary information by purchaser's name and FEIN. To summarize by purchaser, enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

### **Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State**

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, or aviation fuel within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

### **Schedule 7A – Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid**

Use this schedule if you export gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, or aviation fuel by common, contract, or private carrier; and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 8 of the return.

### **Schedule 7B – Gallons Exported by Supplier – Tax Self-accrued for Another State**

Use this schedule if you export gasoline, undyed diesel, undyed biodiesel, or aviation fuel; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to Page 5, Section II, Line 9 of the return.

### **Schedule 7C – Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)**

Use this schedule if you sell aviation fuel placed in storage under the care, custody, and control of the United States Customs Service (bonded fuel). Complete this schedule in detail for each disbursement.

Carry the total from this schedule to Page 5, Section II, Line 10 of the return.

### **Schedule 7D – Gallons Exported by Supplier through Bulk Transfer**

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel exclusively by vessel or pipeline. Complete this schedule in detail for each

disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to Page 5, Section II, Line 11 of the return.

### **Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)**

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel, biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to Page 5, Section II, Line 12 of the return.

### **Schedule 10 – Gallons of Undyed Diesel, Jet Fuel or Aviation Gasoline Delivered to Other Tax-exempt Entities**

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.
- Sell prepackaged containers of undyed kerosene in quantities of five (5) gallons or less.
- Deliver undyed kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer cannot fuel vehicles with undyed kerosene from exempt storage tanks.
- Sales of aviation fuel to the federal government when used in a governmental aircraft.
- Sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- Sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft.

If you deliver undyed diesel, undyed biodiesel, jet fuel, or undyed kerosene to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

**Special Provision for Sales to Farmers:** If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32399-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

**Deliveries to Facilities Not Registered With the DEP.** If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

**Aviation Gasoline Delivered or Used** – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Line 13, Column B of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Line 13, Column D of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor Credit Worksheet).

## Other Schedules

### Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county

code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

**Note:** If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A of the return.

**Note:** The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 15, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 17, Column A of the return.

**Note:** The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

### Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a



greater rate (e.g., aviation fuel converted to highway use) if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.
- Sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.
- Sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less.
- Deliver kerosene to residential addresses for home heating.
- Deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks.
- Convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

**Carry the total from this worksheet (Schedule 12, Page 13 to Line 27 of the return.**

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application For Refund*, with the Department.

You may also use this worksheet to claim a credit for aviation fuel tax:

- Paid to your Florida supplier, at the time of purchase.
- Self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

#### **Schedule 12 Instructions for Shared Collection Allowance Add-back**

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier who is claiming a credit to calculate a "shared collection allowance add-back" amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credit Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the "shared collection allowance add-back" for one-half of the collection allowance. The "shared collection allowance add back" is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for Lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, "Combined Net Tax Due" (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

#### **Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers**

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, Page 17, Line 1.

#### **Schedule 13B (Page 17) – EFT Bad Debt Credits**

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to Page 3, Line 29 of the return.

**Note:** To qualify for the bad debt credit, you must notify the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32399-6417, 850-617-8594, within ten (10) days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler's deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.

**Table of Product Types**

<b>Column A 065 –</b> Gasoline 124 – Gasohol E00 – Denatured Ethanol	<b>Column B</b> 167 – Undyed Diesel B00 – Undyed Biodiesel (B100)
<b>Column C</b> 226 – High Sulfur Dyed Diesel 227 – Low Sulfur Dyed Diesel D00 – Dyed Biodiesel (B100) 072 – Dyed Kerosene	<b>Column D</b> 125 – Aviation Gasoline 130 – Jet Fuel 142 – Undyed Kerosene

**Table of Schedule Types**

<b>Schedule of Receipts Table</b> - Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons received from supplier for export - Other States Taxes Paid
2A.	Gallons Received from Licensed Supplier – Florida Tax – Unpaid (Exchange)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
3A.	Gallons Imported Direct to Customer – Florida Tax – Unpaid
3B.	Gallons Imported by Bulk Transfer into Tax-free Storage

<b>Schedule of Disbursements Table</b> - Use one of the following schedule types for each product type reported.	
5A.	Diesel Gallons Delivered all Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users
6A.	Gallons Delivered to Licensed Dealers - Florida Tax Unpaid (Exchanges/Sales Above Rack)
6B.	Gallons Delivered - Florida Tax Unpaid (Dyed Diesel Only)
6C.	Gallons Delivered - Tax Collected by Supplier for Another State
7A.	Gallons Exported by Other Than Bulk Transfer - Florida Tax Paid
7B.	Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
7C.	Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)
7D.	Gallons Exported by Supplier Through Bulk Transfer
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

## References

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

Form DR-309631	Terminal Supplier Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-309652	Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters	Rule 12B-5.150, F.A.C.
Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.



# Instructions for Filing Wholesaler/Importer Fuel Tax Return For Calendar Year

DR-309362N  
R. 01/22  
Rule 12B-5.150, F.A.C.  
Effective 01/22  
Page 1 of 12

## General Information

**Alternative Fuel** – Beginning January 1, 2014, alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A “natural gas fuel retailer” is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

**Who Must File?** Licensed wholesalers who sell or blend gasoline, gasohol, diesel, or aviation fuel within Florida.

Generally, wholesalers are those fuel tax licensees who purchase gasoline, gasohol, denatured ethanol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, and jet fuel) from terminal suppliers or other wholesalers; place fuel into storage; and sell fuel to terminal suppliers, other wholesalers, retail dealers, and end-users.

A licensed wholesaler must obtain a separate license to import or export gasoline, gasohol, denatured ethanol, diesel, or aviation fuel into or out of Florida by common carrier or truck.

### Wholesalers may:

1. Sell fuel to terminal suppliers, other wholesalers, and exporters.
2. Export fuel from storage when licensed as an exporter.
3. Sell fuel to retail dealers or end-users.
4. Sell fuel to the U.S. Government.
5. Sell fuel to farmers and commercial fishermen.
6. Blend products from storage where the resulting product is used to propel a vehicle, vessel, or aircraft.
7. Be required to collect local option tax on sales of gasoline to retail dealers and end-users.
8. Manufacture biodiesel for sale or use.

Wholesalers shall not collect county local option taxes on gasoline or gasohol sold to terminal suppliers or wholesalers. **Wholesalers must collect county local option taxes** on gasoline or gasohol sold to retail dealers or end-users.

**NOTE:** Licensed wholesalers who blend tax (pollutants) unpaid products must obtain a pollutants license.

**Importers:** Wholesalers licensed as importers may import gasoline, gasohol, denatured ethanol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, and jet fuel) by common carrier or truck. The wholesaler must accrue and pay the Florida state tax on imported fuel (gasoline, gasohol, undyed diesel, and aviation fuel). The tax is due on the 1st and late after the 20th

day of the month following the month the fuel was imported. Local option tax on imported undyed diesel is due at the same time. Licensed importers who import (pollutants) tax unpaid products must obtain a pollutants license.

**Diversions:** You may find reporting requirements and the method to account for diverted fuel in section (s.) 206.416, Florida Statutes (F.S.).

The owner of fuel destined for a state other than Florida but delivered in Florida must report and pay tax on the diverted fuel. Terminal suppliers will not re-bill wholesalers for the Florida tax due on diverted fuel. Licensed wholesalers must report this fuel as a receipt on Schedule 2A. A wholesaler that diverts more than six (6) loads of fuel within a three (3) month period must register as an importer.

**File and Pay Electronically:** Licensed wholesalers and importers are required to file and pay electronically using the Department's web-based filing application.

Wholesalers /Importers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the “Import File Specifications for Flat File and Comma Delimited (CSV)” document at [floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo). Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

A licensed wholesaler/importer who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The wholesaler/importer will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post-marked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

**Payment Due Date:** You must initiate your electronic payment no later than 5 p.m. ET on the business day prior to the 20th day of the month. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic*

**Payment Deadlines (DR-659)** at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for due dates. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and paying taxes electronically.

**Late Returns:** If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**Tax Rates:** The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in TIPs at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**Collection Allowance:** If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually in TIPs at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

**Note:** A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

## Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is purchased or imported into Florida. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. Biodiesel is taxed

at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products and dyed kerosene.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**.

Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**Ethanol Blends:** Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which



contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

### Line-by-Line Instructions

Lines 1 through 24 are on Page 4 of the Wholesaler/Importer Fuel Tax Return.

#### Do not make entries in shaded areas.

*When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.*

**Line 1: Beginning Physical Inventory** – Report the beginning inventory of:

- gasoline, gasohol, and denatured ethanol in Column A;
- undyed diesel fuel, including biodiesel products, in Column B;
- dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C; and
- aviation fuel and undyed kerosene in Column D.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

**Note:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as aviation fuel, which is subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or when imported into Florida.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Report local option taxes on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section I, Line 6 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, and 2B (Pages 7 and 8).

**Note:** This line must include receipts of aviation gasoline converted to highway use and receipts of undyed kerosene (previously taxed as jet fuel) blended with diesel fuel for highway use.

**Line 3: Disbursements** – Enter the amounts from Page 5, Section II, Line 9 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5A, 5B, 5HW, 5LO, 7A, 7B, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost in storage due to changes in temperature. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Taxable Gallons** – Enter the amounts from Page 5, Section I, Line 5 (Columns A, B, and D).

**Line 8: Gasoline and Diesel** – Multiply the gallons from Line 7, Columns A and B, by the tax rate and enter the results in the appropriate columns.

**Note:** The minimum local option tax has been added to the state taxes to create a statewide tax rate. The tax rate for gasoline includes both state taxes and the minimum local option tax in all counties.

**Line 9: Aviation** – Multiply the gallons from Line 7, Column D by the tax rate and enter the result.

#### Line 10: Collection Allowance

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline rate printed on Line 10 and enter the result in Column A.

**Note:** The collection allowance rate on Line 10 includes state taxes and the minimum local option tax on gasoline.

- **Aviation** – Multiply the tax due from Line 9, Column D by the aviation fuel tax rate on Line 10 and enter the result in Column D.

**Note:** Wholesalers who are also licensed as importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

**Line 11: Collection Allowance – Diesel** – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 11 and enter the result in Column B.

**Note:** Wholesalers who are also licensed as importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

#### Line 12: Net State Fuel Tax Due

- Gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 10 from Line 8 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 11 from Line 8 and enter the result in Column B.
- Aviation fuel (Column D) – Subtract Line 10 from Line 9 and enter the result in Column D.

**Line 13: Local Option Tax Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column C.

**Line 14: Collection Allowance – Gasoline Local Option Tax** – Multiply the tax due from Line 13 by the tax rate and enter the result in Column A.

**Line 15: Local Option Tax Not Entitled to Collection Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

**Line 16: Total Local Option Tax Due – Gasoline** – Subtract Line 14 from Line 13, add Line 15, and enter the result in Column A.

**Line 17: Local Option Tax Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the tax rate and enter the result in Column B.

**Line 18: Collection Allowance – Diesel Local Option Tax** – Multiply the tax due from Line 17, Column B, by the tax rate and enter the result in Column B.

**Line 19: Local Option Tax Not Entitled to Collection Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

**Line 20: Total Local Option Tax Due – Diesel** – Subtract Line 18 from Line 17, add Line 19, and enter the result in Column B.

**Line 21: Total Tax Due – Gasoline** – Add Line 12, Column A, to Line 16, Column A and enter the result in Column A.

**Line 22: Total Tax Due – Diesel** – Add Line 12, Column B, to Line 20, Column B and enter the result in Column B.

**Line 23: Total Tax Due – Aviation** – Enter the amount from Line 12, Column D.

**Line 24: Combined Gasoline, Diesel, and Aviation Fuel Tax Due** – Add Line 21, Column A, Line 22, Column B, and Line 23, Column D, and enter the result in Column D and carry the total to Page 3, Line 24.

*Lines 25 through 30 are on Page 3 of the return.*

**Line 25: Ultimate Vendor Credit** – Enter the amount from Schedule 12, Page 13, Line 25.

**Line 26: Credit Memos Issued by DOR** – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

**Line 27: Tax Due with Return** – Add Lines 25 and 26 and subtract the total from Line 24 and enter the result.

**Line 28: Penalty** – If your return is late, compute penalty as indicated in the General Information and enter the result.

**Line 29: Interest** – If your tax payment is late, compute interest as indicated on Page 1 under "Late Returns" and enter the result.

**Line 30: Total Due with Return** – Add the amounts from Lines 27, 28, and 29 and enter the result. This is the amount due with your return.

## You Must Sign and Date Your Return.

### Schedule Instructions

You are required to file a separate schedule for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

**Note: Do not enter information in shaded areas.**

If you report:

- less than .50 gallons, round down to the nearest whole gallon.
- .50 gallons or more, round up to the nearest whole gallon.

### Schedules of Receipts (Pages 7 and 8)

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

Wholesalers must pay tax each month on the total taxable receipts of gasoline, gasohol, undyed diesel, and aviation fuel received or blended during the reporting period covered by this return.

### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the wholesaler shown on the face of the tax return.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (Blending of Fuel)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer – Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Column (4): Point of Origin/Destination** – Select and enter one of the following to report the point of origin and the point of destination.

**Option 1.** When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

**Option 2.** When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

**Option 3.** When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

**Columns (5) and (6): Acquired From/Seller's Name/FEIN** – Enter the name and FEIN of the company from which the product was acquired.

**Column (7): Date Received** – Enter the date you received the product.

**Column (8): Document Number –**

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (9): Net Gallons**

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to Page 5, Section I, and enter in the box matching the appropriate schedule and product type.

**Columns (10) and (11):** Not required for Florida reporting purposes.

**Schedule Type Identifying Information**

**Schedule 1A. – Gallons Received – Florida Tax Paid**

Use this schedule to report receipts of tax-paid fuel on which Florida tax was charged at the time of purchase. List each purchase of tax-paid fuel in detail.

**Note:** If you convert or blend gasoline with a blend stock to produce gasohol, you will report the gallons of gasohol converted from gasoline on 1A after completing

a book adjustment using Schedule 5B. See 2B for more details.

Carry the total from this schedule to Page 5, Section I, Line 1 of the return.

**Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid**

Use this schedule to report the gallons of fuel you received from a terminal supplier where the terminal supplier collected the fuel tax for the state to which the fuel is exported. Complete this schedule in detail, listing each receipt of fuel destined for export.

Carry the total from this schedule to Page 5, Section I, Line 2 of the return.

**Schedule 2A – Gallons Received – Tax Unpaid (Imports)**

Use this schedule to report receipts of untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, undyed kerosene, or aviation fuel. Include any untaxed imports or shipments diverted to Florida.

Complete this schedule in detail, listing each receipt of imported taxable fuel.

Carry the total from this schedule, by product type, to Page 5, Section I, Line 3 of the return.

**Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid**

Use this schedule to report the receipt of:

- Untaxed products sold for use as motor or diesel fuel.
- Untaxed blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, and waste oil) used to increase the volume of motor fuel, diesel fuel, or aviation fuel.
- Internal receipts of aviation gasoline or aviation jet fuel which has been converted from an aviation product type to another taxable product type [e.g., aviation gasoline (**Product Type 125**) to highway use gasoline (**Product Type 065**)]. **Note:** See Schedule 5HW for instructions on converting aviation gasoline for highway use.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.

Or

1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.

2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 5B as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary

roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns. **Note:** Report denatured ethanol in Column A with gasoline and gasohol.

3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 5B as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B. Enter 999999991 for all other columns.
6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Gasoline Blends (Other than Gasohol)** – Use the following instructions if you blend gasoline with non-tax paid blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of non-tax paid blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

### Diesel Blends

**Undyed Diesel and Biodiesel Blends** - Use the following instructions if you blend biodiesel with undyed

diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 5A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 1A as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

**Diesel Blends other than biodiesel** – Use the following instructions if you blend tax paid undyed diesel fuel with a non-tax paid product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed paid blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

**Note:** No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule



as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Report a roll-up total for the month using Schedule 2B with the appropriate product type for the:

- receipt of alcohol that is blended with gasoline to make gasohol,
- receipt of other blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, waste oil, kerosene, biodiesel) used to increase the volume of motor fuel, diesel fuel, or aviation fuel,
- conversion of aviation fuel to highway use, or

Enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999991 for all other columns.

### Schedules of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

#### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting wholesaler shown on the face of the tax return.

#### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport. Use one of the following:

B = Barge

BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)

PL = Pipeline

J = Truck

R = Rail

S = Ship

ST = Stock Transfer - Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Column (4): Point of Origin/Destination** – Enter the locations the product was transported from or to. There are three options you may select from for reporting the point of origin or the point of destination.

**Option 1.** When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

**Option 2.** When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

**Option 3.** When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

**Column (5):** Not required for Florida reporting purposes.

#### Columns (6) and (7): Sold to/Purchaser's Name/FEIN

- Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

#### Column (9): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (10): Net Gallons** – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type. Carry the total forward to Page 5, Section II, and enter it on the line matching the appropriate schedule type total.

**Columns (11) and (12):** Not required for Florida reporting purposes.

#### Schedule Type Identifying Information

##### Schedule 5A - Diesel Gallons Delivered – All Taxes Collected

Use this schedule to report all disbursements of dyed and undyed diesel fuel, biodiesel, and dyed kerosene.

You may summarize sales of dyed diesel to other wholesalers or to terminal suppliers by purchaser instead of reporting each transaction. Enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10. Enter 999999990 for all other columns.

You may summarize sales of dyed biodiesel and dyed diesel to retailers and end-users as a roll-up total of all such sales during the month. Enter "SUM" in Column 9 and enter the total net gallons sold in Column 10. Enter 999999990 for all other columns.

Carry the total from this schedule to Page 5, Section II, Line 2 on the return.

### Schedule 5B – Gallons Delivered – State Tax Collected (Gasoline/Aviation)

Use this schedule to report:

- disbursements of gasoline, gasohol, denatured ethanol, or aviation fuel (jet fuel, aviation gasoline) to terminal suppliers, importers, or other wholesalers;
- disbursements of aviation fuel to retail dealers and end-users;
- internal disbursements of gasoline blended with alcohol to create gasohol.

You must list in detail each disbursement of gasoline, gasohol, denatured ethanol, and aviation fuel. Do not use this schedule to report:

- gallons of gasoline, gasohol, or denatured ethanol used to fuel company-owned vehicles; refer to Schedule 5LO,
- disbursements of aviation fuel converted for highway use, refer to Schedule 5HW.

**Gasoline Blended with Alcohol:** The gallons of gasoline being blended with alcohol are reported as an internal disbursement/exchange of product from/to the reporting wholesaler of **Product Type 065** on Schedule 5B. This transfer permits the reporting wholesaler to convert the gasoline to gasohol for inventory reporting purposes.

The gallons of gasoline being blended with alcohol are reported, at the same time, as a receipt of gasohol (**Product Type 124**) on Schedule 1A. See 2B for more details.

Carry the total from this schedule to Page 5, Section II, Column A or D, Line 3 of the return.

### Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

#### Conversion of Aviation Gasoline for Use Other

**Than in an Aircraft:** Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.

Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.

- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 4 of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline
- (**Product Type 065**) on Schedule 2B.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

**Note:** The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart below defines the tax rate on aviation gasoline by product and use.

Tax Rate by Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
<b>Gasoline</b> (Octane $\geq 75$ and Lead Content $\leq 0.05$ grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 206, Part I, F.S. See Tax Information Publication with motor fuel tax rates.
<b>Not Gasoline</b> (Octane $< 75$ or Lead Content $> 0.05$ grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 212, F.S. 6% + Surtax on the total sales price.

**Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel:** If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use (whether for sale or use by the reporting wholesaler):

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.  
Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 4 of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2B.
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

#### **Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-Users**

Report disbursements of gasoline, gasohol, or denatured ethanol sold to retail dealers or end-users. You are considered an end-user if you deliver motor fuel to company-owned stations or use motor fuel in company-owned vehicles. List in detail, each disbursement of gasoline or gasohol sold. Complete a separate Schedule 5LO for disbursements of gasoline and disbursements of gasohol.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your tax information electronically, you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the system will do it for you. The system will also transfer the total Schedule 5LO gallons to Page 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued.

Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1.

**Note:** The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

#### **Schedule 7A – Gallons Exported by Other Than Bulk Transfer (Licensed Exporters Only)**

Use this schedule to report gallons of dyed diesel and tax-paid gallons of gasoline, gasohol, undyed diesel, biodiesel, or aviation fuel that you export by common or private carrier. List each export in detail.

Carry the total from this schedule to Page 5, Section II, Line 5 on the return.

#### **Schedule 7B – Gallons Exported – Other State's Tax Paid to Supplier (Licensed Exporters Only)**

Use this schedule to report exports of gasoline, undyed diesel, dyed diesel, biodiesel, and aviation fuel when the destination state's tax is paid to the supplier at the time of purchase or receipt, and the supplier remits the tax directly to the destination state. List each export in detail. A copy of the state of destination's tax return is required to support the gallons of fuel reported on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

#### **Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)**

Use this schedule to report sales of gasoline, gasohol, denatured ethanol, undyed diesel, dyed diesel, or biodiesel, or aviation fuel to the U.S. government or its agencies in quantities of 500 gallons or more. List each disbursement in detail.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

#### **Schedule 10 – Gallons of Undyed Diesel Fuel, Jet Fuel, or Aviation Gasoline Delivered to Other Tax-exempt Entities**

Use this schedule to report:

- sales of undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes,
- sales of jet fuel or prepackaged undyed kerosene in quantities of five (5) gallons or less,
- deliveries of undyed kerosene to residential addresses for home heating, or
- deliveries of undyed kerosene to retail dealers for home heating where the retail dealer is not capable of fueling vehicles from exempt storage tanks.



- sales of aviation fuel to the federal government when used in a governmental aircraft.
- sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.
- sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft.

**Special Provision for Sales to Farmers:** If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32399-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser's name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

**Deliveries to facilities not registered with the DEP:** If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

**Aviation Gasoline Delivered or Used** – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than .05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Column B, Line 8 of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Column D, Line 8 of the return.

Carry the total from this schedule for aviation gasoline (**Product Type 125**) used for purposes other than in an aircraft to Page 5, Section II, Column D, Line 8 of the return.

To calculate the qualifying credit for taxes previously paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor Credit Worksheet).

## Other Schedules

### Retail Local Option Tax Worksheet – Summary by County - Schedule 11 (Pages 11 and 12)

Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end-users, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

**Note:** If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1 of the return.

**Note:** The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 8 of the return. The remaining portion above the minimum local option tax will be printed on and used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.



Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Line 13, Column A, on Page 4 of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Line 15, Column A, on Page 4 of the return.

**Note:** The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

### **Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)**

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate (e.g., aviation fuel converted to highway use) if you:

- sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes;
- sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery;
- export tax-paid fuel;
- sell jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) converted to home heating fuel in quantities of five (5) gallons or less;
- deliver kerosene to residential addresses for home heating;
- deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks; or
- convert and sell aviation gasoline or jet fuel for use other than in an aircraft.

Carry the total from this worksheet (Schedule 12, Page 13) to Line 25 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application for Refund*, with the Department instead of claiming a credit.

You may also use this worksheet to claim a credit for aviation fuel tax:

- paid to your Florida supplier, at the time of purchase; or
- self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.

### **Schedule 12 Instructions for Shared Collection Allowance Add-Back**

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a wholesaler who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor Credit Worksheet requires you to calculate the full collection allowance on the gallons qualifying for credit. This amount will be subtracted from the state tax due, resulting in a reduction to your credit. This calculation is required even though you shared the collection allowance with a Florida licensed terminal supplier.

Lines 17 through 23 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The “shared collection allowance add-back” is then added to Line 16 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

The calculations for Lines 6 through 24 allow you to calculate the net tax credit taken against Line 24, “Combined Net Tax Due” (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

**Table of Schedule Types**

<b>Schedule of Receipts Table</b> - Use one of the following schedule types for each product type reported.	
1A.	Gallons Received – Florida Tax – Paid
1B.	Gallons Received from Licensed Supplier – Other State Taxes Paid
2A.	Gallons Received -Tax – Unpaid (Imports)
2B.	Total Product Received or Blended – Florida Tax – Unpaid
<b>Schedule of Disbursements Table</b> - Use one of the following schedule types for each product type reported.	
5A.	Diesel Gallons Delivered - All Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users
7A.	Gallons Exported by Other Than Bulk Transfer - Florida Tax Paid
7B.	Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

**Table of Product Types**

<b>Column A</b>	<b>Column B</b>
065 – gasoline 124 – gasohol E00 – denatured ethanol	167 – undyed diesel B00 – undyed biodiesel (B100)
<b>Column C</b>	<b>Column D</b>
226 – high sulfur dyed diesel 227 – low sulfur dyed diesel D00 – dyed biodiesel (B100) 072 – dyed kerosene	125 – aviation gasoline 130 – jet fuel 142 – undyed kerosene

**References**

*The following document were mentioned in this form and are Incorporated by reference in the rule Indicated below. The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

DR-26 Application for Refund, Rule 12-26.008, F.A.C.



# Instructions for Filing Blender Fuel Tax Return For Calendar Year

DR-309365N  
R. 01/22  
Rule 12B-5.150, F.A.C.  
Effective 01/22  
Page 1 of 8

## General Information

**Alternative Fuel** – Beginning January 1, 2014, alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A “natural gas fuel retailer” is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

**Who Must File?** Any person who is not otherwise licensed under Chapter 206, Florida Statutes (F.S.), and who is engaged in the activity of blending gasoline, gasohol, denatured ethanol, diesel, or aviation fuel with tax free or partially untaxed products for personal use in a vehicle, machine, vessel, or aircraft.

### Examples of blending include:

1. Mixing alcohol products (such as ethanol) with gasoline to create gasohol;
2. Mixing undyed kerosene with undyed diesel fuel to increase the volume of diesel fuel;
3. Mixing waste oil products with diesel fuel to increase the volume of diesel fuel;
4. Mixing or adding any product that increases the volume of existing highway fuel; and
5. Any product created through blending or use upon which fuel taxes were not previously paid.

The *Blender Fuel Tax Return* (DR-309635) is used by licensed blenders to report receipts and disbursements of taxable fuel.

**Blenders:** Generally, blenders are taxpayers who purchase highway fuels tax-paid from their supplier. Blenders increase (or extend) the usable volume of highway fuels by mixing tax paid fuel (motor fuel, diesel fuel, or aviation fuel) with products that are typically not used as a highway fuel.

You must register with the Department and file a pollutants tax return if you mix a tax unpaid blend stock with a motor, diesel, or aviation fuel.

**Note:** Licensed blenders are not authorized to purchase motor fuel, undyed diesel fuel, or aviation fuels tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel, or aviation fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, undyed diesel fuel, or aviation fuel that do not require fuel license to be purchased tax-free.

Licensed wholesalers and terminal suppliers are not required to obtain a blenders license to convert or blend

an untaxed product to/with a taxable product to propel a vehicle, vessel, machine, or aircraft.

**File and Pay Electronically:** Licensed blenders are required to file and pay electronically using the Department’s web-based filing application. Blenders will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the “Import File Specifications for Flat File and Comma Delimited (CSV)” document at [floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo). Enroll to file and pay electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

A licensed blender who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The blender will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

**Return Due Date:** Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be post-marked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

**Payment Due Date:** You must initiate your electronic payment no later than 5 p.m. ET on the business day prior to the 20th day of the month. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for due dates. Visit [floridarevenue.com/taxes/filepay](http://floridarevenue.com/taxes/filepay) for information on filing and paying taxes electronically.

**Late Returns:** If your payment or return is late, no collection allowance is authorized. In addition to all other penalties, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**Tax Rates:** The applicable tax rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in TIPs at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**Collection Allowance:** If you timely file your return and pay the tax due, you are entitled to receive a collection allowance, as provided in ss. 206.43, 206.97, and 206.91, F.S. The rate factors used to calculate the collection allowance are entered by the Department and published annually in TIPs at [floridarevenue.com/taxes/tips](http://floridarevenue.com/taxes/tips).

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

**Note:** A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

### Reporting of Kerosene and Biodiesel Product Types

**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is purchased or imported into Florida. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax.

Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100):** Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100):** Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel

fuel tax. Report dyed biodiesel as **Product Type D00**.

Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products and dyed kerosene.

**Biodiesel Blends (167):** A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed diesel and pure undyed biodiesel.

**Dyed Biodiesel Blends (227):** A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel and dyed kerosene products.

**Ethanol Blends:** Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124):** "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

See exhibits A and B on the last page of these instructions for a description of product and schedule types.

### Line-by-Line Instructions

Lines 1 through 24 are found on Page 4 of the Blender Fuel Tax Return.

#### Do not make entries in shaded areas.

*When reporting less than .50 gallons, round down to the nearest whole gallon, if .50 or more, round up to the nearest whole gallon.*

**Line 1: Beginning Physical Inventory** – Report the actual beginning inventory (physical reading) of:

- gasoline, gasohol, and denatured ethanol in Column A;
- undyed diesel fuel, including biodiesel products, in Column B;
- dyed diesel fuel, dyed biodiesel, and dyed kerosene in Column C; and
- aviation fuel and undyed kerosene in Column D.



The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

**Note:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as aviation fuel, which is subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or when imported into Florida.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users.

Report local option taxes on Schedule 11 (Pages 11 and 12).

**Line 2: Receipts** – Enter the amounts from Page 5, Section I, Line 3 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedule 2B (non-tax paid gallons) plus gallons received tax-paid.

**Note:** This line must include receipts of aviation gasoline converted to highway use and receipts of undyed kerosene (previously taxed as jet fuel) blended with diesel fuel for highway use.

**Line 3: Disbursements** – Use Line 3 to report gallons of gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, blended products, and aviation fuel used during the month.

Enter the amounts from Page 5, Section II, Line 5 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5HW and 5LO (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

**Line 4: Transfers** – Not required for Florida reporting purposes.

**Line 5: Gain or Loss** – Enter the number of gallons gained or lost in storage due to changes in temperature for each product type. This is for inventory reconciliation only. The tax is computed on net whole gallons.

**Line 6: Ending Physical Inventory** – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

**Line 7: Net Taxable Gallons** – Enter the amounts from Page 5, Section I, Line 1 (Columns A, B, and D).

**Line 8: Gasoline and Diesel** – Multiply the gallons from Line 7, Columns A and B, by the tax rates and enter the results in the appropriate columns.

**Line 9: Aviation** – Multiply the gallons from Line 7, Column D by the tax rate and enter the result.

#### **Line 10: Collection Allowance –**

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline collection allowance rate on Line 10 and enter the result in Column A.
- **Aviation** – Multiply the tax due from Line 9, Column D by the aviation fuel tax rate on Line 10 and enter the result in Column D.

**Line 11: Collection Allowance – Diesel** – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 11 and enter the result in Column B.

#### **Line 12: Net State Fuel Tax Due –**

- For gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 10 from Line 8 and enter the result in Column A.
- For undyed diesel fuel (Column B) – Subtract Line 11 from Line 8 and enter the result in Column B.
- For aviation fuel (Column D) – Subtract Line 10 from Line 9 and enter the result in Column D.

#### **Line 13: Local Option Tax Entitled to Collection**

**Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column C.

#### **Line 14: Collection Allowance – Gasoline Local Option**

**Tax** – Multiply the tax due from Line 13 by the collection allowance rate and enter the result in Column A.

#### **Line 15: Local Option Tax Not Entitled to Collection**

**Allowance – Gasoline** – Enter the total amount of tax from Schedule 11, Page 12, Column E.

#### **Line 16: Total Local Option Tax Due – Gasoline –**

Subtract Line 14 from Line 13, add Line 15, and enter the result in Column A.

#### **Line 17: Local Option Tax Entitled to Collection**

**Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

#### **Line 18: Collection Allowance – Diesel Local Option**

**Tax** – Multiply the tax due from Line 17, Column B, by the collection allowance rate and enter the result in Column B.

#### **Line 19: Local Option Tax Not Entitled to Collection**

**Allowance – Diesel** – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

#### **Line 20: Total Local Option Tax Due – Diesel –**

Subtract Line 18 from Line 17, add Line 19, and enter the result in Column B.

**Line 21: Total Tax Due – Gasoline** – Add Line 12, Column A, to Line 16, Column A and enter the result in Column A.

**Line 22: Total Tax Due – Diesel** – Add Line 12, Column B, to Line 20, Column B and enter the result in Column B.

**Line 23: Total Tax Due – Aviation** – Enter the amount from Line 12, Column D.

**Line 24: Combined Gasoline, Diesel, and Aviation**

**Fuel Tax Due** – Add Line 21, Column A, Line 22, Column B, and Line 23, Column D, and enter the result in Column D. Carry the total to Page 3, Line 24.

**Line 25: Ultimate Vendor Credits** – Enter the amount from Schedule 12, Page 13, Line 25.

**Line 26: Credit Memos Issued by the Department of Revenue** – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

**Line 27: Tax Due with Return** – Add Lines 25 and 26, and subtract the total from Line 24 and enter the result.

**Line 28: Penalty** – If your return is late, compute penalty as indicated on Page 1 under “Late Returns” and enter the result.

**Line 29: Interest** – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

**Line 30: Total Due with Return** – Add the amounts from Lines 27, 28, and 29 and enter the result. This is the amount due with your return.

**You Must Sign and Date Your Return.****Schedule Instructions**

You are required to file a separate schedule for each schedule and product type combination you report. **If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.** This penalty is in addition to all other penalties.

**Note: Do not enter information in shaded areas.**

If you report:

- less than .50 gallons, round down to the nearest whole gallon.
- .50 gallons or more, round up to the nearest whole gallon.

**Schedule of Receipts**

Use this schedule to report receipts of fuel for the collection period on a transaction-by-transaction basis.

**Schedule Type/Product Type**

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables (exhibits A and B) are located on the last page of these instructions.

**Company Name, FEIN, and Collection Period Ending**

Enter the appropriate information on each schedule page for the Blender shown on the front of the tax return.

**Column Instructions**

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship

**Column (4): Point of Origin/Destination** – Select and enter one of the following to report the point of origin and the point of destination.

**Option 1:** When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

**Option 2:** When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

**Option 3:** When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

**Columns (5) and (6): Acquired From/Seller’s Name/ FEIN** – Enter the name and FEIN of the company from which the product was acquired.

**Column (7): Date Received** – Enter the date you received the product.

**Column (8): Document Number** –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (9): Net Gallons**

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.

- Carry the total of each receipt to page 5, Section I, and enter in the box matching the appropriate schedule and product type.

**Columns (10) and (11):** Not required for Florida reporting purposes.

### Schedule Type Identifying Information

#### Schedule 2B - Total Product Received or Blended - Florida Tax Unpaid

Use Schedule 2B to report:

- the receipt of untaxed blend stock or untaxed highway fuel added to taxable fuel to increase the volume of motor, diesel, or aviation fuel. Examples of blend stocks or untaxed highway fuels include alcohol, natural gasoline, toluene, benzene, and waste oil.
- acquisitions or conversions (blending or rebrands) of previously untaxed product converted to highway use.
- conversions of aviation fuel to highway-use. See Schedule 5HW for detailed instructions.

**Note:** Rebranding is the act of converting one product type to another. This process does not require that the product be blended with any other product to be marketed as the resulting product (example: Jet fuel rebranded and marketed as kerosene or as diesel #2).

You may use a roll-up total for the month to report:

- receipts of alcohol, blended with gasoline, to make gasohol
- receipts of blend stocks used to increase the volume of a taxable fuel
- the conversion of aviation fuel for highway use
- receipts of alternative fuel sold for use in out-of-state vehicles

Report summary roll-up totals by entering the appropriate product type, "BA" in Column 3 (inventory conversions only), "SUM" in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999997 for all other columns.

A roll-up summary may not be used to report the receipt of untaxed biodiesel or biodiesel blends. You must report the carrier, mode of transportation, points of origin and destination, identity of the seller, date received, document number, and net gallons of the product received.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 1 of the return.

### Schedule of Disbursements

Use this schedule to report disbursements of fuel for the collection period.

#### Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the Product Type Table. Both tables (exhibits A and B) are located on the last page of these instructions.

### Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting Blender shown on the front of the tax return.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product.

**Column (3): Mode of Transport** – Enter the mode of transport. Use one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship

**Column (4): Point of Origin/Destination** – Enter the location the product was transported from/to. There are three options you may select from for reporting the point of origin or the point of destination.

**Option 1.** When the origin or destination point is from or to a terminal (either inside or outside of Florida), use the IRS terminal code to identify the point of origin or destination, as appropriate.

**Option 2.** When the origin or destination point is from or to a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of origin or destination, as appropriate. When the origin or destination is a location in Florida but is neither a terminal nor a facility required to be registered with DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

**Option 3.** When the origin or destination point is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination, if the point of origin or destination is within the U.S. or to a U.S. protectorate; all other non-U.S. points use "ZZ."

**Column (5):** Not required for Florida reporting purposes.

**Columns (6) and (7): Sold to/Purchaser's Name/FEIN** – Enter the name and FEIN of the company the product was sold to.

**Column (8): Date Shipped** – Enter the date the product was shipped.

**Column (9): Document Number** –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.

- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

#### Column (10): Net Gallons –

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 10 on the last page of each schedule.
- Carry the total of each disbursement to Page 5, Section II, and enter in the box matching the appropriate schedule and product type.

**Columns (11) and (12):** Not required for Florida reporting purposes.

**Note:** Blenders may report the disbursement (use) of the fuel as a single line summary roll-up by entering the appropriate product type, “SUM” in Column 9, and the total net gallons used in Column 10. Enter 999999997 for all other columns.

#### Schedule Type Identifying Information

##### Schedule 5HW – Aviation Fuel Converted for Highway Use

Use Schedule 5HW to report aviation gasoline for use other than in an aircraft and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate schedule 5HW for each product type reported.

**Conversion of Aviation Gasoline for Use Other Than in an Aircraft:** Complete the following steps if you used aviation gasoline, with an octane rating greater than or

equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 2 of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2B.
- Report the use/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

**Note:** The tax rate on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart below defines the tax rate on aviation gasoline by product and use.

#### Tax Rate on Aviation Gasoline by Product and Use

Tax Rate by Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
<b>Gasoline</b> (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 206, Part I, F.S. See Tax Information Publication with motor fuel tax rates.
<b>Not Gasoline</b> (Octane < 75 or Lead Content > 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. (Rates vary by county) See Tax Information Publication with motor fuel tax rates.	Chapter 212, F.S. 6% + Surtax on the total sales price

##### Schedule 5LO – Gasoline/Gasohol/Denatured Ethanol Delivered to Retail Locations and End-users

Use Schedule 5LO to report:

- aviation gasoline converted to highway use gasoline or gasohol.
- alcohol converted or blended to create a highway use gasoline or gasohol.
- the use (self-owned vehicles or equipment) of previously untaxed blend stocks.
- a product blended or converted to produce gasoline or gasohol.

Complete a separate Schedule 5LO for each product type (gasoline, gasohol, or denatured ethanol). Report this information in detail on a transaction-by-transaction basis. Once completed, transfer the information by product type (**065 – Gasoline/124 – Gasohol/E00 – Denatured Ethanol**) to the appropriate county listed on the Retail Local Option Worksheet. Report the gallons in the county where the product was either converted or blended. The gallon total from Schedule 5LO disbursements must equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).



**Note:** You must report, as the “point of destination,” a valid DEP facility number of the end-user location where the gasoline, gasohol, or denatured ethanol was converted or delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1.

**Note:** Licensed blenders are not authorized to purchase motor fuel, undyed diesel fuel, or aviation fuels tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel, or aviation fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, undyed diesel fuel, or aviation fuel that do not require a fuel license to be purchased tax-free.

### Other Schedules

#### Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use the Retail Local Option Worksheet (Schedule 11) to report the amount of local option tax due above the minimum rate prior to any collection allowance deduction. You must complete Schedule 5LO for each product type prior to filling out the Retail Local Option Worksheet.

Upon completion of each Schedule 5LO, transfer a summary roll-up to Schedule 11, Column A. Report the gallons in Column A under the appropriate county where the product was blended, converted, or delivered. Report gallons in all counties of delivery whether those counties are at or above the minimum local option tax rate.

A separate Retail Local Option Tax Worksheet is required for each product type (e.g., gasoline, gasohol, and/or denatured ethanol). The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12). The accuracy of the information is important. The reported gallons are used to determine revenue distribution for each county.

Carry the Schedule 11 total to Page 5, Section II, Column A, Line 1 of the return.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Line 13, Column A, Page 4 of the tax return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Line 15, Column A, Page 4 of the tax return.

**Note:** The rates reported on this schedule have been reduced by the minimum local option tax rate. The minimum local option tax rate is the smallest local option rate imposed in all 67 Florida counties. This rate is added to the state tax to create a combined rate which is used within the calculation on Page 4, Line 8 of the return. The remaining portion above the minimum local option tax rate is used as part of the calculation on Schedule 11.

The local option taxes you report on this worksheet (Schedule 11) are due at the time the fuel was blended, converted, or used.

#### Ultimate Vendor Credits Worksheet (Schedule 12, Page 13)

Complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate (e.g., aviation fuel converted to highway use). The following disbursements qualify for a Schedule 12 credit:

- Aviation fuel purchased at a reduced tax rate and converted for on-highway use by means of a Schedule 5HW disbursement.

Carry the total from this worksheet (Schedule 12, Page 13) to Line 25 of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or liabilities created from receipts reported on Schedule 2B and/or disbursements reported on Schedule 5LO/11. You may apply for a refund by filing Form DR-26, *Application for Refund*, with the Department instead of claiming a credit.

**Exhibit A – Table of Product Type Table**

The following table lists the reportable product types and the appropriate columns on the tax return.

<b>Column A</b> 065 – gasoline 124 – gasohol E00 – denatured ethanol	<b>Column B</b> 167 – undyed diesel B00 – undyed biodiesel (B100)
<b>Column C</b> 226 – high sulfur dyed diesel 227 – low sulfur dyed diesel D00 – dyed biodiesel (B100) 072 – dyed kerosene	<b>Column D</b> 125 – aviation gasoline 130 – jet fuel 142 – undyed kerosene

**Exhibit B – Table of Schedule Types**

<b>Schedule of Receipts</b> - Use the following schedule type for each product type.	
2B.	Total Product Received or Blended – Florida Tax – Unpaid
<b>Schedule of Disbursements</b> - Use one of the following schedule types for each product type reported.	
5HW.	Gallons of Aviation Fuel Converted for Highway Use
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users

**References**

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

Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.
Form DR-309365	Blender Fuel Tax Return	Rule 12B-5.150, F.A.C.



# Instructions for Filing Terminal Operator Information Return

For Calendar Year

DR-309636N

R. 01/22

Rule 12B-5.150, F.A.C.

Effective 01/22

Page 1 of 4

## General Information

### What's New?

**Alternative Fuel** - Beginning January 1, 2014, alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A "natural gas fuel retailer" is anyone who sells, produces, or refines liquified petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

**Who Must File?** All licensed terminal operators must file this return. Terminal operators who operate more than one terminal in Florida must file a separate return for each terminal. Terminal operators must report all transactions on a receipt-by-receipt basis.

The *Terminal Operator Information Return* provides the state with a complete record of all petroleum products handled through a terminal. It also provides the state with an independent source of information used to verify reported transactions. Do not use this return to report tax due.

You must report all inventories of motor fuel (gasoline, gasohol, or denatured ethanol), diesel fuel (dyed or undyed), and aviation fuel (aviation gasoline or jet fuel/kerosene) on your return.

Complete the schedules of receipts and disbursements first. Once completed, summarize the schedules by product (gasoline, undyed diesel, or aviation fuel) and enter the totals on the return. Summarize:

- gasoline, gasohol, and denatured ethanol as gasoline products;
- undyed kerosene, jet fuel and aviation gasoline as aviation fuel;
- dyed kerosene and dyed biodiesel as dyed diesel; and
- undyed biodiesel as undyed diesel.

Enter the totals on Page 4, Lines 2 and 4 of the return.

Do not file a *Terminal Operator Information Return* for bulk storage facilities not defined in the law as terminals.

**Electronic Filing:** Terminal operators are required to file electronically. Enroll to file electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

Licensed Terminal Operators must file their return using Extensible Markup Language (XML), as provided in the *Motor Fuel Taxes XML User Guide for e-file Developers and Transmitters* (Form DR-309652). This guide is available at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

**File Receipt** will be provided immediately and notify you that your file has been uploaded into Secure Net.

**Manifest** will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

A licensed terminal operator who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The terminal operator will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

**Return Due Date:** Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day.

**Penalty:** If you do not file a complete return, including all schedules, a \$100 penalty will be assessed.

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

**Note:** A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

## Reporting of Kerosene and Biofuel Product Types

**Undyed Kerosene** – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene** – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on your tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100)** – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100)** – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167)** – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

**Dyed Biodiesel Blends (227)** – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**Ethanol Blends** – Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

**Note: Motor fuel tax is due on all gallons of fuel grade ethanol.**

**Gasohol (124)** – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as

**Product Type 124**, and include it on your return in Column A with gasoline. See Schedule 15A for instructions on reporting gasohol.

## Line-by-Line Instructions

Enter the terminal operator name, FEIN, and the collection period ending date in the appropriate space.

**Line 1: Beginning Inventory of All Products** – Enter the total net gallons of beginning inventory for each product category.

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under “gasoline.”
- Include low sulfur diesel #2, and/or biodiesel (B100) under “undyed diesel.”
- Include kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or Internal Revenue Service requirements under “dyed diesel.”

**Special Provisions for Aviation Fuels:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as an aviation fuel subject to aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel or similar product will be subject to aviation fuel tax when removed from storage through the terminal rack or upon import by other than bulk transfer into Florida. The terminal operator’s beginning and ending inventory of aviation fuel must reflect all gallons of aviation gasoline, refined aviation kerosene, all undyed kerosene, diesel #1, jet fuel and/or similar product.

**Line 2: Total Receipts During Month** – Enter the receipts of each product category. Total receipts by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15A, Pages 5 and 6 (Terminal Operator - Schedule of Receipts).

**Line 3: Total Gallons Available** – Add Line 1 to Line 2 and enter the result for each product category.

**Line 4: Total Disbursements** – Enter the disbursements for each product category. Total disbursements by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15B, Pages 7 and 8 (Terminal Operator - Schedule of Disbursements).

**Line 5: Book Inventory** – Subtract Line 4 from Line 3 for each product category and enter the amount.

**Line 6: Inventory Discrepancies** – Subtract Line 5 (book inventory) from Line 7 (actual inventory) for each product category and enter the amount. If Line 5 exceeds Line 7, use parentheses ( ) to indicate a shortage.

**Line 7: Actual Ending Inventory of All Products** – Take a physical measurement of the inventory for each product category at the close of business on the last day of the month. Enter the amount under the appropriate column.



## Schedule Instructions

**Special Provisions for Dyed Fuel:** Follow the instructions below to report undyed diesel and biodiesel fuel that is dyed when it leaves the terminal:

1. Report the undyed diesel and biodiesel as a disbursement on Schedule 15B, Pages 7 and 8, with a mode of "BA" (book adjustment).
2. Report the receipt of dyed fuel on Schedule 15A, Pages 5 and 6, with a mode of "BA" (book adjustment).

### Schedule of Receipts (Schedule 15A)

Schedule 15A provides detail in support of the amounts shown as receipts on the terminal operator's return. Use the schedule of receipts located on pages 5 and 6 to report the receipt of petroleum products or biodiesel into a terminal. Each receipt of product into the terminal should be listed on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a receipt-by-receipt basis. This requirement applies to products owned by the reporting terminal supplier or by products owned by other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

**Note:** Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15A. This information is used to verify the receipt of a product by comparing it to the carrier return.

**Gasohol** – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1. Report the receipt of denatured ethanol on Schedule 15A as **Product Type E00**.
2. Report the disbursement of denatured ethanol blended with gasoline on Schedule 15B as **Product Type E00**. This internal disbursement shows the conversion of denatured ethanol to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering "BA" in Column 3, FL in Column 4, the "FEIN" of the position holder in Column 6, "sum" in Column 8, the last day of the month for Column 7, and the net gallons in Column 9. Enter 999999991 in all other columns.
3. Report denatured ethanol blended with gasoline as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step two. Report the receipt as a one time summary roll-up for the month by entering "BA" in Column 3, the "FEIN" of the position holder in Column 5, the last day of the month for Column 6, "sum" in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
4. Assuming receipt of the gasoline was reported on Schedule 15A, report gasoline blended with ethanol on Schedule 15B as **Product Type 065**. This internal disbursement shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering "BA" in Column 3, FL in column 4, the "FEIN" of the position holder in Column 6, the last day of the month for Column 7, "sum" in Column 8, and the net gallons in Column 9. Enter 999999991 in all other columns.
5. Report gasoline blended with ethanol as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step four. Report the receipt as a one time summary roll-up for the month by entering "BA" in Column 3, the "FEIN" of the position holder in Column 5, the last day of the month for Column 6, "sum" in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
6. Once disbursed from the terminal, report the disbursement of the combined gasoline and ethanol blend (gasohol) on Schedule 15B as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

**Company Name,,Terminal Code Number,,FEIN,,and Collection Period Ending:** Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

### Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product into the terminal.

**Column (3): Mode of Transport** – Enter one of the following:

B = Barge

BA = Book Adjustment

J = Truck

PL = Pipeline

R = Rail

S = Ship (Great Lakes or ocean marine vessel)

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Columns (4) and (5): Terminal Supplier** – Enter the name and FEIN of the position holder that owned the product as reported on the records of the terminal operator when first received in the terminal. You must provide this information regardless of whether the position holder is licensed in Florida.

**Column (6): Date Received** – Enter the date the product was received into the terminal.

**Column (7): Document Number –**

- Enter the identifying number from the shipping papers.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

**Column (8): Net Gallons –** Enter the net gallons received into the terminal. The total of all amounts entered in this column must agree with the amount shown for receipts on the terminal operator return.

**Column (9):** Not required in Florida for reporting purposes.

**Schedule of Disbursements (Schedule 15B)**

Schedule 15B provides detail in support of the amounts shown as disbursements on the terminal operator's return. Use the schedule of disbursements located on pages 7 and 8 to report each removal of petroleum product from a terminal. List each disbursement of product from the terminal on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a disbursement-by-disbursement basis. This requirement applies to products owned and disbursed by the reporting terminal supplier and products disbursed on behalf of other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

**Note:** Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15B. This information is used to verify the removal of a product from the terminal by comparing it to the carrier return.

In addition, the terminal supplier name and FEIN provide the state with a link to the terminal supplier's return. For each removal listed on the return, there should be a corresponding entry on one of the terminal supplier's schedules filed by the position holder.

**Company Name, Terminal Code Number, FEIN, and Collection Period Ending:** Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

**Column Instructions**

**Columns (1) and (2): Carrier –** Enter the name and FEIN of the company that transports the product from the terminal.

**Column (3): Mode of Transport –** Enter the mode of transport using one of the following:

B = Barge

BA = Book Adjustment

J = Truck

PL = Pipeline

R = Rail

S = Ship (Great Lakes or ocean marine vessel)

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

**Column (4): Destination State –** Enter the state, territory, or foreign country to which any reportable gasoline, diesel, or aviation fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

**Columns (5) and (6): Terminal Supplier –** Enter the name and FEIN of the company that owned the product as reported on the records of the terminal operator when it was removed from the terminal.

**Column (7): Date Shipped –** Enter the date the carrier leaves the terminal with the product.

**Column (8): Document Number –**

- Enter the identifying number from the document issued at the terminal when the product is removed over the rack.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

**Column (9): Net Gallons –** Enter the net gallons withdrawn from the terminal. The total of all amounts entered in this column must agree with the amount shown for disbursements on the terminal operator return.

**Column (10):** Not required in Florida for reporting purposes.

**Table of Product Types**

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

**Reference**

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



# Instructions for Filing Petroleum Carrier Information Return

For Calendar Year

DR-309637N  
R. 01/22  
Rule 12B-5.150, F.A.C.  
Effective 01/22  
Page 1 of 3

## General Information

**Who Must File?** All common, contract, and private carriers who transport petroleum products by truck, rail, pipeline, barge, ship, or other conveyance are required to complete and file this return each month.

This provides the state with a complete record of all petroleum and biofuel products moved by truck, rail, pipeline, barge, ship, or other conveyance. Do not use this return to report tax due. It provides the state with an independent source of information used to verify reported transactions.

Each transport of petroleum product having an origination or destination point in Florida is on Schedule 14. The information listed on this schedule will be used by the Department to verify the receipts and disbursements of fuel products reported on the following returns:

- Terminal Supplier Fuel Tax Return
- Terminal Operator Information Return
- Wholesaler/Importer Fuel Tax Return
- Exporter Fuel Tax Return
- Blender Fuel Tax Return
- Mass Transit System Provider Fuel Tax Return
- Local Government User of Diesel Fuel Tax Return

The data collected on Schedule 14 is summarized and used to complete the return.

**Electronic Filing:** Licensed carriers are required to file electronically using the Department's web-based filing application. Carriers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the "Import File Specifications for Flat File and Comma Delimited (CSV)" document at

[floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo). Enroll to file electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

A licensed carrier who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The carrier will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

**Return Due Date:** Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day. You must file your return using the Department's motor fuel tax web application.

**Penalty:** If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

**Note:** A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

## Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene** – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene** – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100)** – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00** and include it on your tax return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100)** – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**.

Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167)** – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**) and include them on your tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

**Dyed Biodiesel Blends (227)** – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**Ethanol Blends** – Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

**Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

**Gasohol (124)** – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124** and include it on your tax return in Column A with gasoline.

## Schedule 14 Instructions

Schedule 14 provides detail of each delivery of fuel product transported on behalf of other companies or where the carrier is the owner of the fuel transported. Before entering the information requested in Columns 1 through 13, you should organize your records as follows:

1. Schedule 14A – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered to Another State
2. Schedule 14B – Gallons Loaded at an Out-of-State Facility or Bulk Plant and Delivered in Florida
3. Schedule 14C – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered in Florida

You must file a separate schedule for each product and terminal code/origin where fuel is loaded. Enter the schedule type, product type, and the terminal code/origin in the header portion of each schedule. There are three options for point of origin:

**Option 1.** When the origin is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin.

**Option 2.** When the origin is a non-terminal (bulk storage) location within Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin. If the origin is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a railroad car, barge, or other portable storage tank), use the standard state abbreviation, “FL.”

**Option 3.** When the origin is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin if the point of origin is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

## Column Instructions

**Columns (1) and (2): Person Hiring the Carrier (Consignor)** – Enter the name and FEIN of the company that hired the carrier.

**Columns (3) and (4): Seller (If known)** – Enter the name and FEIN of the company from whom you received the fuel at the terminal or other point of origin.

**Column (5): Mode of Transport** – Enter one of the following:

- B = Barge
  - PL = Pipeline
  - J = Truck
  - R = Rail
  - S = Ship (Great Lakes or ocean marine vessel)
- (If reporting by summary or roll-up totals, see instructions below.)

**Column (6):** Do not enter a value (origin) in Column 6. Instead, enter the Terminal Code/Origin in the header of the schedule.

**Column (7), (8), (9): Delivered to (Consignee)** – Enter the name, address, and FEIN of the final delivery point. There are three options for reporting the delivery address in Column 8.

**Option 1.** When the destination is a terminal (either inside or outside Florida), use the IRS Terminal Code to identify the point of destination.

**Option 2.** When the destination is a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of destination. If the destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

**Option 3.** When the destination is a non-terminal (bulk storage) location outside of Florida, use the standard state abbreviation to identify the point of destination if the point of destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

**Column (10): Date Delivered** – Enter the delivery date of the fuel product (MMDDYY).



**Column (11): Document Number –**

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack.
- If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Note:** If reporting by summary or roll-up totals you must enter the word “SUM” in this column. See Instructions below.

**Column (12):** Not required in Florida for reporting purposes.

**Column (13):** Net Gallons – Enter the net whole gallons delivered.

You are required to report each delivery transaction when completing schedules for reporting petroleum products transported for others.

Follow the guidelines below when completing Schedules 14B and 14C for reporting petroleum products transported on your own behalf.

- **Sales to farmers** - A carrier who makes deliveries of undyed diesel or biodiesel to farmers who have multiple tank locations in the same county, all of which are required to be registered with the DEP, may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under that one DEP facility number. If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaign, P.O. Box 6417, Tallahassee FL 32399-6417, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from the county that will be rolled-up under one DEP facility number.

- **Non-Registered Facilities** - You may report single monthly totals by customer and product type if you deliver fuel to a storage or supply tank that is not required to be registered with the Florida Department of Environmental Protection. Enter J in Column 5, the last day of the month in Column 10, sum in Column 11, and the total net gallons in Column 13. Enter 999999991 for all other fields.

**Note:** You must keep the detail of all roll-up summaries for 5 years and make it available to the Department on request.

When you have completed all supporting schedules of delivery transactions, the individual schedule types must be summarized by product and the total entered on Page 4 of the return. Gasoline, gasohol, and denatured ethanol are summarized as gasoline (Column A); undyed diesel and undyed biodiesel, as undyed diesel (Column B); dyed diesel, dyed biodiesel, dyed kerosene as dyed diesel (Column C); and aviation gasoline, jet fuel, and undyed kerosene as aviation fuel (Column D).

**Table of Product Types**

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	224 – compressed natural gas/propane
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	



# Instructions for Filing Exporter Fuel Tax Return For Calendar Year:

DR-309638N  
R. 01/22  
Rule 12B-5.150 F.A.C.  
Effective 01/22  
Page 1 of 3

## General Information

**Alternative Fuel** – Beginning January 1, 2014, alternative fuel dealers are no longer required to report and collect tax on alternative fuel placed into an out-of-state registered vehicle for on-road use. Instead, retailers of natural gas are required to register with the Department. A “natural gas fuel retailer” is anyone who sells, produces, or refines liquefied petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

## Who Must File?

You must file this form if you:

- are a licensed exporter; and
- purchase gasoline, diesel, or aviation fuel from terminal suppliers or wholesalers in Florida; and
- export fuel to another state.

The *Exporter Fuel Tax Return* (DR-309638) provides the state with a complete record of all petroleum and biofuel products purchased by the exporter in Florida and exported from Florida. Do not use this return to report tax due.

**Note:** You must be licensed as a wholesaler and file a *Wholesaler/Importer Fuel Tax Return* (DR-309632) if you deliver fuel by common or private carrier to a destination in Florida that was originally intended for export. Do not report these gallons on your *Exporter Fuel Tax Return*.

**Electronic Filing:** Licensed exporters are required to file electronically using the Department's web-based filing application. Exporters will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the "Import File Specifications for Flat File and Comma Delimited (CSV)" document at [floridarevenue.com/taxes/importinfo](http://floridarevenue.com/taxes/importinfo). Enroll to file electronically at [floridarevenue.com/taxes/eEnroll](http://floridarevenue.com/taxes/eEnroll).

A licensed exporter who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The exporter will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

**Return Due Date:** Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day. You must file your return using the Department's motor fuel tax web-based application.

**Penalty:** If you don't file a complete return, including all schedules, a \$200 penalty will be assessed.

**Supplemental Returns:** If you must correct a previously filed fuel tax return or supporting schedule information, please contact Return Reconciliation at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

**Note:** A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

## Reporting of Kerosene, Biodiesel, and Ethanol Product Types

**Undyed Kerosene** - Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your return in Column D with jet fuel and aviation gasoline.

**Dyed Kerosene** - Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on your return in Column C with dyed diesel products and dyed biodiesel.

**Biodiesel (B100)** - Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your return in Column B with undyed petroleum diesel.

**Dyed Biodiesel (B100)** - Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

**Biodiesel Blends (167)** - A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

**Dyed Biodiesel Blends (227)** - A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum and dyed kerosene products.

**Ethanol Blends** - Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

**Gasohol (124)** - "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

## Schedule Instructions

### Schedules 1A, 1B, and 1C

Schedules 1A, 1B, and 1C provide detail supporting the receipts and exports on the return. Each receipt or export of product from a terminal or bulk plant must be listed on a separate line.

Each receipt or export of a product from a terminal or bulk plant to another state must be listed on the appropriate schedule based on whether:

- Florida taxes were collected; or
- the state of export's tax was collected.

### Schedule Type/Product Type

Enter one of the following schedule type numbers together with the appropriate product type being reported.

- 1A.** Gallons Received/Exported – Florida Tax Paid
- 1B.** Gallons Received/Exported – Other State Tax Paid to Supplier
- 1C.** Gallons Received/Exported – Florida Tax Unpaid (Dyed Diesel)

### Company Name, FEIN, and Collection Period Ending

Enter the name and FEIN of the exporter shown on the front of your return. In addition, enter the collection period ending date on each schedule.

**Note:** Florida requires an exporter to report the carrier name and FEIN on Schedule 1A, 1B, and 1C. This information will be compared to the carrier return to verify the exportation of fuel.

## Column Instructions

**Columns (1) and (2): Carrier** – Enter the name and FEIN of the company that transports the product from the terminal or bulk plant to another state on behalf of the exporter.

**Column (3): Mode of Transport** – Enter the mode of transport using one of the following:

B = Barge

BA = Book Adjustment

J = Truck

PL = Pipeline

R = Rail

S = Ship (Great Lakes or ocean marine vessel)

ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant)

**Column (4): Point of Origin/Destination** – Select and enter one of the following to report the point of origin and the point of destination.

**Option 1.** When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

**Option 2.** When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

**Option 3.** When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

**Columns (5) and (6): Acquired From/Seller's Name/ FEIN** – Enter the name and FEIN of the company from which the product was acquired.

**Column (7): Date Received** – Enter the date you received the product.

**Column (8): Document Number** –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

**Column (9): Net Gallons** – Enter the net whole gallons received and exported to a destination outside of Florida. The total of all net whole gallons entered in this column must agree with the amounts summarized and reported as exports on Page 4 of your return.

**Columns (10) and (11):** Not required in Florida for reporting purposes.

Upon completion of all supporting Schedules of Exports, summarize the total of each product by schedule type and enter the results on Page 4 of the return. Summarize the results on Page 4 as follows:

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under "gasoline."
- Include low sulfur diesel #2 and/or biodiesel (B100) under "undyed diesel."
- Include kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or IRS requirements under "dyed diesel."
- Include undyed kerosene, jet fuel, and aviation gasoline as aviation fuel.

#### Table of Product Types

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
Column C	Column D
226 – high sulfur dyed diesel	125 – aviation gasoline
227 – low sulfur dyed diesel	130 – jet fuel
D00 – dyed biodiesel (B100)	142 – undyed kerosene
072 – dyed kerosene	

#### References

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

Form DR-309632	Wholesaler/Importer Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-309638	Exporter Fuel Tax Return	Rule 12B-5.150, F.A.C.

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

Rule 12B-7.008, F.A.C., has been amended to incorporate revisions to four forms: Form DR-144, Gas and Sulfur Production Quarterly Tax Return; Form DR-144ES, Declaration of Estimated Gas and Sulfur Production Tax; Form DR-145, Oil Production Monthly Tax Return; Form DR-145X, Oil Production Monthly Amended Tax Return. These forms have been amended to include lines for taxpayers to take credits under the Strong Families Tax Credit program and the New Worlds Reading Initiative tax credit against tax due.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of Children and Families. Section 16 of Chapter 2021-31, L.O.F., created s. 211.0253, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., The New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of the initiative designated by the Department of Education. Section 2 of Chapter 2021-193, L.O.F., created s. 211.0252, F.S., which establish the amount of tax credits allowed for contributions to the administrator of the initiative. The proposed amendments to four forms, incorporated by reference in Rule 12B-7.008, F.A.C., reflect these provisions.

### FEDERAL COMPARISON STATEMENT

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

### SUMMARY OF RULE DEVELOPMENT WORKSHOP

November 16, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5109-5110), to advise the public of the proposed 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 November 16, 2021. No request to hold a workshop was received, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Miscellaneous Tax

RULE NO.:      RULE TITLE:

12B-7.008      Public Use Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of Children and Families. Section 16 of Chapter 2021-31, L.O.F., created s. 211.0253, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., The New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of the initiative designated by the Department of Education. Section 2 of Chapter 2021-193, L.O.F., created s. 211.0252, F.S., which establish the amount of tax credits allowed for contributions to the administrator of the initiative. The proposed amendments to four forms, incorporated by reference in Rule 12B-7.008, reflect these provisions.

SUMMARY: Rule 12B-7.008 has been amended to incorporate revisions to four forms: Form DR-144, Gas and Sulfur Production Quarterly Tax Return; Form DR-144ES, Declaration of Estimated Gas and Sulfur Production Tax; Form DR-145, Oil Production Monthly Tax Return; Form DR-145X, Oil Production Monthly Amended Tax Return. These forms have been amended to include lines for taxpayers to take credits under the Strong Families Tax Credit program and the New Worlds Reading Initiative tax credit against tax due.

#### 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), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b)

FS.LAW IMPLEMENTED: 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.62(5), 1002.395(5), 1003.485(3) FS.

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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**12B-7.008 Public Use Forms.**

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at ~~www~~[www.floridarevenue.com/forms](http://www.floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center; or 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West



Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

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-_____40178">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178</a> )	<u>01/22</u> <del>01/19</del>
(3) DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178</a> )	<u>01/22</u> <del>01/19</del>
(4) DR-145	Oil Production Monthly Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40179">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40179</a> )	<u>01/22</u> <del>01/19</del>
(5) DR-145X	Oil Production Monthly Amended Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40180">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40180</a> )	<u>01/22</u> <del>01/19</del>

*Rulemaking Authority 211.075(2), (3), 213.06(1), 402.62(7)(b), 1002.395(12)(b), ~~(13)~~ 1003.485(5)(b) FS. Law Implemented ~~92.525(1)(b), (2), (3), (4)~~, 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 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, XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021



Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee Florida 32399-0150

## Gas and Sulfur Production Quarterly Tax Return

DR-144  
R. 01/22

For Year:



Check here if amending your return

Rule 12B-7.008, F.A.C.  
Effective 01/22  
Page 1 of 6



**DOR USE ONLY**  
POSTMARK OR HAND-DELIVERY DATE  
Use black ink. Example A - Handwritten Example B - Typed  
0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Name  
Address  
City/St/ZIP

Certificate # :  
FEIN :  
Quarter Ending :  
Return Due By :  
Late After:

### Complete Return Schedules First - Tax is Due with Return Calculation

	US DOLLARS	CENTS
11. Gross Tax Due: (from Lines 6 and 10) .....	\$	
12. Payments and Other Credits (see instructions on page 6):		
12a. Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations (may not exceed 50% of Line 6) .....	\$	
12b. Credit for Contributions to Eligible Charitable Organizations (may not exceed 50% of Line 6, less the amount on Line 12a.) .....	\$	
12c. Credit for Contributions to the New Worlds Reading Initiative (may not exceed 50% of Line 6, less the amount on Lines 12a. and 12b.) .....	\$	
12d. Estimated Tax Payments .....	\$	
12e. Other Credits (see instructions) .....	\$	
13. Total Tax Due: .....	\$	
14. Penalty: .....	\$	
15. Interest: .....	\$	
16. Total Due with Return: .....	\$	
17. Credit: .....	\$	
18. Refund: .....	\$	

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

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer	Phone number	Date

Do Not Detach Coupon

## Gas and Sulfur Production Quarterly Tax Return

DR-144  
R. 01/22

Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Return is due on or before the 25<sup>th</sup> of the second month following the end of the quarter.

Quarter Ending M M D D Y Y

Check here if you transmitted funds electronically. ☐  
Enter name and address, if not preprinted:

Name  
Address  
City/St  
ZIP

	US DOLLARS	CENTS
Total amount due from Line 16		
Total credit from Line 17		
Total refund from Line 18		
FEIN Enter FEIN if not preprinted		

DR-144

Do Not Write in the Space Below.



This page intentionally left blank.



SCHEDULE I - Gas Production	Month	COUNTY NAME			COUNTY TOTALS
1. Total volume produced	First				
	Second				
	Third				
2. EXEMPTIONS	First				
	2a. Volume used on lease operations on the lease or unit where produced.	Second			
	Third				
2b. Volume produced from new field wells completed after July 1, 1997.	First				
	Second				
	Third				
2c. Volume produced from new wells, shut-in wells, or abandoned wells in existing field after July 1, 1997.	First				
	Second				
	Third				
2d. Volume produced from deep wells, over 15,000 ft.	First				
	Second				
	Third				
2e. Gas returned to horizon in the field where produced.	First				
	Second				
	Third				
2f. Gas vented or flared into the atmosphere, not sold.	First				
	Second				
	Third				
3. Taxable volume (Line 1 minus Lines 2a, 2b, 2c, 2d, 2e, and 2f.)	First				
	Second				
	Third				
4. Enter total taxable volume of gas. (Add County Totals, Line 3, for first, second, and third months of quarter.)					4.
5. Tax Rate					5. per mcf
6. Gross Tax Due					6.

SCHEDULE II - Sulfur Production	Month	COUNTY NAME			COUNTY TOTALS
7. Total tons produced	First				
	Second				
	Third				
8. Enter total tons produced. (Add County Totals, Line 7, for first, second, and third months of quarter.)					8.
9. Tax Rate					9. per ton
10. Gross Tax Due					10.

**SCHEDULE III - Royalty Information for State Lands**

Enter the average monthly unit value of gas and sulfur produced each month during the quarter if royalties are due for state owned land.

Unit Value	Month 1	Month 2	Month 3
Value of gas per thousand cubic feet (mcf)			
Value of sulfur per ton			
Natural gas liquids per barrel			

This page intentionally left blank.



# Instructions for Filing the Gas and Sulfur Production Quarterly Tax Return

DR-144  
R. 01/22  
Page 5 of 6

**Who Must File?** Every producer of gas and sulfur in Florida must file a quarterly tax return. Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages, or leases oil or gas property.
- Owns, controls, manages, or leases oil or gas wells.
- Produces any taxable gas or sulfur product.
- Owns any royalty or other interest in any taxable product (consistent with gas and sulfur production) or its value, whether the taxable product is produced by, or on behalf of, someone under a lease contract or otherwise.

**When Must Estimated Tax be Paid?** Estimated tax must be paid in monthly installments (see Form DR-144ES). You must pay any balance due on your quarterly return on or before the due date on the return.

**Return Due Date:** The quarterly return is due on or before the 25<sup>th</sup> day of the second month following the end of each calendar quarter. For example, the return for the third quarter, ending September 30, would be due on or before November 25. If the due date falls on a Saturday, Sunday, state or federal holiday, returns and payments will be considered timely if postmarked on the next business day. Late-filed returns are subject to penalty and interest.

**Late Returns:** If your return and payment are late, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. A maximum delinquency penalty, which cannot exceed 50 percent of tax due, will be assessed. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due. This penalty cannot exceed \$300. Florida law provides a floating rate of interest for late payments of tax. Interest rates, including daily rates are published in Tax Information Publications (TIPs). Rates are updated semiannually on January 1 and July 1 of each year and posted online at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Underpayment of Estimated Tax:** You must pay a penalty (at the rate of 12 percent per year) and interest (at a floating rate) on any underpayment of estimated tax. For more information, see Form DR-144ES.

**Penalty for Substantial Underpayment:** If your underpayment exceeds 35 percent of the total tax due, you will be subject to a substantial underpayment penalty of 30 percent of the underpayment. This will be in addition to other penalties and interest.

**Electronic Funds Transfer:** Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 (the state's fiscal year), must pay their taxes by electronic funds transfer in the next calendar year. Visit the Department's website at [floridarevenue.com](http://floridarevenue.com).

**Amended Returns:** If you are filing an amended return, use a new Form DR-144 and check the "amended" box on the front page. Enter your name, address, federal employer identification number (FEIN), and the taxable quarter you are amending. Complete the entire return, showing the total production of gas and sulfur for the quarter covered by the amended return. On Line 12d, list the estimated payments made, and the payment (if any) made when the original return was filed. If Line 13 results in additional tax due, you must calculate penalties and interest from the original due date to the date the amended return and payment are postmarked.

**Mail your completed return and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

**Tax Rates** – Annual tax rates for gas production and for sulfur production are determined annually by the Department as provided in sections 211.025 and 211.026, F.S., and entered by the Department. Annual tax rates are published in Taxpayer Information Publications (TIPs) and posted on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Schedule I:** Complete this schedule if you are a producer of gas. Gas means all natural gas, including casinghead gas, and all hydrocarbons not defined as oil. This excludes any hydrogen sulfide gas or sulfur contained, produced, or recovered from such hydrogen sulfide gas. You must specify the volume by thousand cubic feet (mcf) as produced by county. A cubic foot is defined as the volume of gas contained in one cubic foot of space at a base temperature of 60 degrees Fahrenheit and a base pressure of 14.65 pounds per square inch. Enter the county name where the gas is produced. Enter the total taxable volume on Line 4 and calculate the tax due.

**Schedule II:** Complete this schedule if you are a producer of sulfur. Sulfur means any sulfur produced or recovered from the hydrogen sulfide gas contained in oil or gas production. Enter the tons produced by county. Enter the county name where the sulfur is produced. Enter the total tons on Line 8 and calculate the tax due.

**Schedule III:** Complete this schedule if gas or sulfur royalties are due to the State of Florida for any production field on state-owned lands. Enter the average value per unit of production for each month during the quarter.

# Instructions for Completing the Return

DR-144  
R. 01/22  
Page 6 of 6

**Line 11 (Gross Tax Due)** – Enter the sum of Line 6 (Schedule I) and Line 10 (Schedule II).

**Line 12 (Payments and Other Credits):**

**12a. (Credit for Contributions to Eligible Nonprofit Scholarship- Funding Organizations)** – Enter amount of credit, limited to 50% of Line 6. Attach a copy of the certificate received from the eligible nonprofit scholarship-funding organization(s).

**12b. (Credit for Contributions to Eligible Charitable Organizations)** – Enter amount of credit, limited to 50% of Line 6, less the amount of credit taken on Line 12a. Attach a copy of the certificate received from the eligible charitable organization(s).

**12c. (Credit for Contributions to the New Worlds Reading Initiative)** - Enter amount of credit, limited to 50% of Line 6, less the amount of credit taken on Lines 12a. and 12b. Attach a copy of the certificate received from the administrator for contributions to the New Worlds Reading Initiative.

A credit is available against the severance tax on gas production for contributions to:

- eligible nonprofit scholarship-funding organizations under s. 1002.395, F.S.,
- eligible charitable organization under s. 402.62, F.S., or
- the New Worlds Reading Initiative under s. 1003.485, F.S.

More information about these credits, including the application process, is located on the Department's website.

Prior to using one or more of tax credits listed above (Lines 12a., 12b., or 12c.), please validate:

- the Department of Revenue approved your tax credit allocation,

- your contribution was made to an eligible recipient, and
- you received a certificate of contribution.

One hundred percent of eligible contributions are allowed as a credit, but the amount of credits taken cannot exceed 50 percent of the gross tax due reported on Line 6, Schedule I of the return.

If a credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, an unused credit for contributions to eligible nonprofit scholarship-funding organizations may be carried forward no more than five (5) years.

**12d. (Estimated Tax Payments)** – Enter the total estimated tax payments made during the quarter.

**12e. (Other Credits)** – Enter the total of all credit memos issued by the Department or the amount of overpayment carried forward from the prior quarter.

**Line 13 (Total Tax Due)** – Subtract Line 12 (the sum of a, b, c, d, and e) from Line 11 and enter the result.

**Lines 14 and 15 (Penalty and Interest)** – If the return and payment are late, calculate the penalty and interest as previously instructed.

**Lines 17 and 18 (Credit and Refund)** – If Line 13 is negative, you have overpaid and may apply this amount to the next estimated tax payment or apply for a refund. If you choose to receive a refund, a completed *Application for Refund* (Form DR-26) must be submitted to the Department including documentation establishing the overpayment.

Sign and date your return and mail it with your payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If your payment is made by EFT, check the box on the coupon to indicate you transmitted funds electronically.

## References

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

Form DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax	Rule 12B-7.008, F.A.C.
Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.

Office use only

M	M	D	D	Y	Y
---	---	---	---	---	---

\*\*\* Detach Coupon \*\*\*  
Florida Department of Revenue

Rule 12B-7.008, F.A.C.  
Effective 01/22

DR-144ES  
R. 01/22  
Page 1 of 4

**Declaration of Estimated Gas and Sulfur Production Tax**

Installment # \_\_\_\_\_

Use black ink. Example A - Handwritten Example B - Typed

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

Name  
Address  
City/St  
ZIP

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write  
Below this Line

Check here if you transmitted  
funds electronically

☐

FEIN

--	--	--	--	--	--	--	--	--	--	--	--

Quarter Ending

M	M	D	D	Y	Y
---	---	---	---	---	---

Applied Month

M	M	D	D	Y	Y
---	---	---	---	---	---

**Payment Amount**

(See reverse side)

US DOLLARS						CENTS

Office use only

M	M	D	D	Y	Y
---	---	---	---	---	---

Florida Department of Revenue

**Declaration of Estimated Gas and Sulfur Production Tax**

Installment # \_\_\_\_\_

Use black ink. Example A - Handwritten Example B - Typed

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

Name  
Address  
City/St  
ZIP

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write  
Below this Line

Check here if you transmitted  
funds electronically

☐

FEIN

--	--	--	--	--	--	--	--	--	--	--	--

Quarter Ending

M	M	D	D	Y	Y
---	---	---	---	---	---

Applied Month

M	M	D	D	Y	Y
---	---	---	---	---	---

**Payment Amount**

(See reverse side)

US DOLLARS						CENTS

Office use only

M	M	D	D	Y	Y
---	---	---	---	---	---

Florida Department of Revenue

**Declaration of Estimated Gas and Sulfur Production Tax**

Installment # \_\_\_\_\_

Use black ink. Example A - Handwritten Example B - Typed

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

Name  
Address  
City/St  
ZIP

Make checks payable and mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

Do Not Write  
Below this Line

Check here if you transmitted  
funds electronically

☐

FEIN

--	--	--	--	--	--	--	--	--	--	--	--

Quarter Ending

M	M	D	D	Y	Y
---	---	---	---	---	---

Applied Month

M	M	D	D	Y	Y
---	---	---	---	---	---

**Payment Amount**

(See reverse side)

US DOLLARS						CENTS



		US DOLLARS								CENTS				
4.	Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month .....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
5.	Enter 90 Percent of Line 4.....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
6.	Enter Amount of this Installment													
	(NOTE: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.) .....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
7.	Enter Amount of Unused Credit.....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>
8.	Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon)...	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	.	<input type="text"/>	<input type="text"/>

		US DOLLARS								CENTS							
4.	Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month .....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>
5.	Enter 90 Percent of Line 4.....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>
6.	Enter Amount of this Installment																
	(NOTE: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.) .....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>
7.	Enter Amount of Unused Credit.....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>
8.	Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon)...	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>

		US DOLLARS												CENTS			
4.	Enter Estimated Tax or Amended Estimated Tax for the Current Applied Month .....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>
5.	Enter 90 Percent of Line 4.....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>
6.	Enter Amount of this Installment																
	(NOTE: The amount on Line 6 must equal or exceed the lesser of Line 3 or Line 5.) .....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>
7.	Enter Amount of Unused Credit.....	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>
8.	Enter Amount of this Installment Payment (Line 6 minus Line 7) (Enter amount on face of coupon)...	\$	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	,	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	■	<input type="text"/>	<input type="text"/>



# Instructions for Filing the Declaration of Estimated Gas and Sulfur Production Tax and Payment of Estimated Tax

DR-144ES  
R. 01/22  
Page 3 of 4

**Who Must File a Declaration of Estimated Tax?** Every producer severing gas or sulfur and subject to tax must file a monthly declaration of estimated tax. Producer means any person who:

- Owns, controls, manages, or leases oil or gas property.
- Owns, controls, manages, or leases oil or gas wells.
- Produces any taxable gas or sulfur product.
- Owns any royalty or other interest in any taxable product (consistent with gas and sulfur production) or its value, whether the taxable product is produced by, or on behalf of, someone under a lease contract or otherwise.

**When is the Declaration of Estimated Tax Due?** A declaration of estimated tax must be filed on or before the 25<sup>th</sup> day of the month following each month that production occurred. If the due date falls on a Saturday, Sunday, or state or federal holiday, the declaration will be considered timely if it is postmarked on the next business day. For example, the declaration for January (current applied month) is due on or before February 25. The day we receive your payment or filing (or the postmark date if mailed), determines the timeliness of the payment or filing.

**How do I Calculate my Declaration of Estimated Tax?** Estimated tax means the amount of tax you think you owe for the current month. The estimate may be based on current production figures or on the previous month's production multiplied by the current month's rate (if current production figures are unavailable). To avoid penalties for underestimating tax due, the taxpayer must pay at least 90 percent of the actual tax due for the current month or an amount equal to the previous month's production multiplied by the current month's rate, whichever is less.

Complete the back of Form DR-144ES to calculate the amount of estimated tax due.

**Line 1** - Enter the amount of gas and sulfur produced during the previous month.

**Line 2** - Enter the current applied month's tax rate.

**Line 3** - Multiply Line 1 by Line 2 and enter the result.

**Line 4** - Enter estimated tax or amended estimated tax for the current applied month.

**Line 5** - Multiply Line 4 by 90 percent and enter the result.

**Line 6** - Enter the amount of your installment (installment must equal or exceed the lesser of Line 3 or Line 5).

**Line 7** - Enter unused credit amount.

**Line 8** - Subtract Line 7 from Line 6 and enter the result.

Carry this figure to the **"Payment Amount"** on the face of the DR-144ES.

For example, if you are calculating your declaration of estimated tax for the month of July (current month), which is due on or before August 25, you should first look at June (previous month's production). On Line 1, enter the previous month's production for June. On Line 2, enter the current month's tax rate. Multiply Line 1 by Line 2 and enter the total on Line 3. On Line 5, enter 90 percent of the amount on Line 4. If you do not have final figures and are unsure of the amount of production in July, you should enter on Line 6 the total amount from Line 3 to ensure that a penalty is not assessed for underestimating tax. If you do have final figures and are sure of the amount of production in July, you may send in 90 percent of the current month's tax due and you will not incur a penalty for underestimating tax.

**Filing a Quarterly Return:** A quarterly return (Form DR-144) is due on or before the 25<sup>th</sup> day of the second month following the end of each calendar quarter. We will mail quarterly returns with current tax rates to you during the second month of each quarter (February, May, August, and November).

**Electronic Funds Transfer (EFT):** Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 (state's fiscal year) in the prior year, must pay their tax by EFT in the following calendar year. Visit the Department's website at [floridarevenue.com](http://floridarevenue.com).

**Underpayment of Estimated Tax:** An underpayment of estimated tax occurs if the monthly estimated payment is less than 90 percent of the tax determined to be due for the month, and less than the previous applied month's production multiplied by the current applied month's tax rate. Penalty at the rate of 12 percent per year is due on the amount of any underpayment of estimated tax. Interest is also due on any underpayment of estimated tax, calculated from the due date to the date of payment.

Florida law provides a floating rate of interest for late payments of tax. Interest rates, including daily rates are published in TIPs. Rates are updated semiannually on January 1 and July 1 of each year and posted on the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Payment Coupons:** Complete Lines 1 through 8 on the back of the coupon. Enter the amount from Line 8 on the front of the coupon. Make sure the name, address, installment number, federal employer identification number, and taxable year are correct. Type or print them if you are using a form that does not have preprinted information. If your payment is made electronically, be sure to check the EFT box.

**Mail each coupon and payment to:**

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

## Contact Us

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

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

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

### Learn More and Stay Informed

Visit the Department's Taxpayer Education webpage at **[floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education)** for additional information and educational webinars. The Taxpayer Education page has sales and use tax tutorials on how to complete your tax return, calculate discretionary sales surtax, electronically file and remit your taxes, and pay estimated tax.

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

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at **[floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)**.

References: Sections 211.025 and 211.026, Florida Statutes

### Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.*

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

Form DR-144

Gas and Sulfur Production Quarterly Tax Return

Rule 12B-7.008, F.A.C.



Mail to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee Florida 32399-0150

## Oil Production Monthly Tax Return

DR-145

R. 01/22

Rule 12B-7.008, F.A.C.

Effective 01/22

Page 1 of 7

Use black ink. Example A - Handwritten Example B - Typed

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

Certificate # :

FEIN :

Applied Period :

Return Due Date :

HD/PM DATE:

/ /

Name  
Address  
City/St/ZIP

### Complete Return Schedules First - Tax is Due with Return Calculation

	US DOLLARS	CENTS
27. <b>Gross Tax Due</b> (Enter the sum of Line 8, Line 16, Line 23, and Line 26) .....	\$	
28. <b>Credits</b> (see instructions on page 5) .....	\$	
28a. <b>Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations</b> (may not exceed 50% of Line 27) .....	\$	
28b. <b>Credit for Contributions to Eligible Charitable Organizations</b> (may not exceed 50% of Line 27, less Line 28a) .....	\$	
28c. <b>Credit for Contributions to the New Worlds Reading Initiative</b> (may not exceed 50% of Line 27, less Lines 28a and 28b) .....	\$	
29. <b>DOR Credit Memo Issued</b> (attach original credit memo) .....	\$	
30. <b>Total Tax Due</b> .....	\$	
31. <b>Penalty</b> .....	\$	
32. <b>Interest</b> .....	\$	
33. <b>Total Due with Return</b> .....	\$	

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

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer	Phone number	Date

Do Not Detach Coupon

## Oil Production Monthly Tax Return

DR-145

R. 01/22

Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Return is due on the 25<sup>th</sup> day of the following month.

Period Ending M M D D Y Y

Check here if you transmitted funds electronically. ☐

Enter name and address, if not preprinted:

Name  
Address  
City/St/ZIP

Total amount due from Line 33

FEIN  
Enter FEIN if not preprinted

US DOLLARS	CENTS

# DR-145

Do Not Write in the Space Below.



This page intentionally left blank.



### **SCHEDULE I - Ordinary Oil Production (8%)**

	COUNTY NAME				COUNTY TOTALS
1. Total Barrels Produced					
2. EXEMPTION - Barrels used in lease operations on the lease or unit where produced					
3. Taxable Barrels (Line 1 minus Line 2)					
4. Value Per Barrel (Round to the nearest hundredths)					
5. Taxable Value (Line 3 times Line 4)					
6. Total Taxable Value (Line 5) for all counties.				\$	
7. Tax Rate					8% of value
8. Gross Tax Due (Multiply Line 6 times Line 7)				\$	

### **SCHEDULE II - Small Well (5%)**

	COUNTY NAME				COUNTY TOTALS
9. Total Barrels Produced					
10. EXEMPTION - Barrels used in lease operations on the lease or unit where produced					
11. Taxable Barrels (Line 9 minus Line 10)					
12. Value Per Barrel (Round to the nearest hundredths)					
13. Taxable Value (Line 11 times Line 12)					
14. Total Taxable Value (Line 13) for all counties.				\$	
15. Tax Rate					5% of value
16. Gross Tax Due (Multiply Line 14 times Line 15)				\$	



**SCHEDULE III - Tertiary and Mature Field Recovery Oil Production (rate varies)**

			A	B	C	D
			County Name			
17.		Total Barrels Produced				
18.		EXEMPTION - Barrels used in lease operations on the lease or unit where produced				
19.	Tax Calculation	Taxable Barrels (Line 17 minus Line 18)				
20.		Value Per Barrel (Round to the nearest hundredths)	\$	\$	\$	\$
21.		Taxable Value (Multiply Line 19 by Line 20)				
		Tax Due (See Schedule III Instructions - Multiply Line 19 times the tiered value per barrel times the tiered tax rate. Enter the result on Line 22a, 22b, or 22c under the appropriate row and column.)				
22a.		Tax Due - Value of oil is \$60 and below (Line 19 times the applicable value, not to exceed \$60 times 1 percent)	\$	\$	\$	\$
22b.		Tax Due - Value of oil is greater than \$60 and less than \$80 (Line 19 times the applicable value, not to exceed \$19.99, times 7 percent.)	\$	\$	\$	\$
22c.		Tax Due - Value of oil is \$80 and above (Line 19 times the applicable value times 9 percent)	\$	\$	\$	\$
23.		Gross Tax Due for All Counties (Line 22a plus 22b plus 22c)				\$

**SCHEDULE IV - Escaped Oil (12.5%)**

24. Gross Value of any Escaped Oil

\$

25. Tax Rate

12.5% of value

26. Gross Tax Due (Multiply Line 24 times Line 25)

\$



## Instructions for Filing Oil Production Monthly Tax Return

**Who Must File?** Every producer of oil in Florida must file a monthly tax return. Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages, or leases oil property.
- Owns, controls, manages, or leases oil wells.
- Produces any taxable oil products.
- Owns any royalty or other interest in any taxable product (consistent with oil production) or its value, whether the taxable product is produced by, or on behalf of someone under a lease contract or otherwise.

**Return Due Date?** The monthly return is due on or before the 25<sup>th</sup> day of the month following the month production occurred. If the due date falls on a Saturday, Sunday, or state or federal holiday, returns and payments will be considered timely if postmarked on the next business day. Late-filed returns are subject to penalty and interest.

### Late Returns:

If your return and payment are late, a delinquency penalty of 10 percent of any tax due will be added for each month, or portion of a month, the return is late. The maximum delinquency penalty cannot exceed 50 percent of the tax due. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due. This penalty cannot exceed \$300. A floating rate of interest applies to underpayments and late payments of tax. Interest rates are updated January 1 and July 1 of each year using the formula established in Florida Statutes. To obtain updated interest rates, visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates) or contact Taxpayer Services at 850-488-6800.

**Electronic Funds Transfer (EFT):** Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 (the state's fiscal year), must pay their taxes by Electronic Funds Transfer (EFT) in the next calendar year.

More information on EFT requirements and procedures can be found on the Department's website or you can contact Taxpayer Services (see "Contact Us").

**Amended returns:** If you are filing an amended return, use the *Oil Production Monthly Amended Tax Return* (Form DR-145X). Do not resubmit Form DR-145.

**Credits:** A credit is available against the severance tax on oil production for contributions to:

- eligible nonprofit scholarship-funding organizations under s. 1002.395, F.S.,
- eligible charitable organizations under s. 402.62, F.S., or
- to the New Worlds Reading Initiative under s. 1003.485, F.S.

More information about these credits, including the application process, is located on the Department's website.

Prior to using one or more of tax credits listed above (Lines 28a., 28b., or 28c.), please validate:

- the Department of Revenue approved your tax credit allocation,
- your contribution was made to an eligible recipient, and
- you received a certificate of contribution.

One hundred percent of eligible contributions are allowed as a credit, but the amount of credits taken cannot exceed 50 percent of the gross tax due reported on Line 27 of the return.

If a credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, an unused credit for contributions to eligible nonprofit scholarship-funding organizations may be carried forward no more than five (5) years.

## Instructions for Completing the Return

### Schedule I:

Complete this schedule to report production of ordinary oil subject to the eight percent tax rate. Ordinary oil includes all oil that does not qualify as tertiary oil or small well oil.

For each county, in separate columns, enter the gross production, exemption, and value per barrel. Calculate the taxable barrels for each county and enter the results on Line 3. Multiply the taxable barrels by the **value per barrel** and enter the results on Line 5. Add each taxable value listed on Line 5, and enter the result on Line 6. Multiply the total taxable value by the tax rate (8 percent) and enter the result on Line 8 (Gross Tax Due).

### Schedule II:

Use this schedule to report small well oil produced in Florida for sale, transport, storage, profit, or commercial use.

For each county, in separate columns, enter the gross production, exemptions, and value per barrel. Calculate the taxable barrels for each county and enter the results on Line 11. Multiply the taxable barrels by the value per barrel and enter the results on Line 13. Add each taxable value listed on Line 13, and enter the result on Line 14. Multiply the total taxable value by the tax rate (5 percent) and enter the result on Line 16 (Gross Tax Due).

### Schedule III:

Use this schedule to report tertiary or mature field oil produced in Florida for sale, transport, storage, profit, or commercial use. Report production, exemptions, and value per barrel under the county in which the oil was severed (Columns A, B, C, and D).

Tax due from tertiary or mature field oil production is calculated using a tiered formula. Tax rates are based on the value per barrel of oil at the time of production. Value is defined as the sale or market price of the oil at the point it reaches the mouth of the well in its natural, unrefined condition.



### Tax Rates Based on Tiered Formula:

- One percent is levied on the first \$60 of value.
- Seven percent is levied on a value greater than \$60 and less than \$80.
- Nine percent is levied on a value greater than or equal to \$80.

Tax due is determined by multiplying the total number of barrels produced, times the tiered value per barrel, times the tiered tax rate.

#### Example 1

If 200 barrels of oil were produced and each barrel had a value of \$90 at the time of production, tax is calculated as follows:

- 200 barrels times \$60 times 1 percent equals \$120.
- 200 barrels times \$19.99 times 7 percent equals \$279.86.
- 200 barrels times \$10.01 times 9 percent equals \$180.18.

Total tax due in this example equals \$580.04.

#### Example 2

If 200 barrels of oil were produced and each barrel had a value of \$50 at the time of production, tax is calculated as follows:

- 200 barrels times \$50 times 1 percent equals \$100.

Total tax due in this example equals \$100.

In separate columns for each county, enter:

- Total Barrels Produced (Line 17).
- Exemption
- Value Per Barrel (Line 20).

Subtract exempt barrels reported on Line 18 from the total barrels reported as produced on Line 17, and enter the result on Line 19 (Taxable Barrels). Multiply Line 19 by the Value Per Barrel (Line 20), and enter the result on Line 21.

Multiply Line 19 times the tiered value per barrel times the tiered tax rate and enter the results on Lines 22a, 22b, or 22c. Add Lines 22a plus 22b plus 22c, and enter the result on Line 23.

### Schedule IV:

Complete this schedule to report any escaped oil subject to the 12.5 percent tax rate. Enter the gross value of any escaped oil by multiplying the total barrels by the value per barrel. Multiply the gross value listed on Line 24 by the tax rate (12.5 percent) reported on Line 25, and enter the result on Line 26 (Gross Tax Due).

#### Front page of return:

Add Line 8, Line 16, Line 23, and Line 26 and enter the sum on Line 27. Subtract from Line 27 eligible credits for contributions to eligible nonprofit scholarship-funding organizations, eligible charitable organizations, and the New Worlds Reading Initiative, as well as any credit memos issued by the Department and enter the result on Line 30. If the return and payment are late, calculate penalty and interest on Lines 31 and 32.

To calculate interest, multiply the daily interest factor times Line 30 (Total Tax Due) times the number of days late.

Sign and date the return and mail it with your payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If your payment is made by EFT, be sure to check the EFT box.

## Contact Us

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

Tax forms and publications are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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

### Learn More and Stay Informed

Visit the Department's Taxpayer Education webpage at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education) for additional information and educational webinars. The Taxpayer Education page has sales and use tax tutorials on how to complete your tax return, calculate discretionary sales surtax, electronically file and remit your taxes, and pay estimated tax.

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

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

Reference: Section 211.02, Florida Statutes

## Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at **[floridarevenue.com/forms](http://floridarevenue.com/forms)**.*

Form DR-145X

Oil Production Monthly Amended Tax Return

Rule 12B-7.008, F.A.C.



Mail to:  
Florida Department of Revenue  
5050 W. Tennessee Street  
Tallahassee Florida 32399-0150

## Oil Production Monthly Amended Tax Return

DR-145X  
R. 01/22  
Rule 12B-7.008, F.A.C.  
Effective 01/22  
Page 1 of 7



Use black ink. Example A - Handwritten Example B - Typed

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

Certificate # :

FEIN :

Applied Period :

Name  
Address  
City/St/ZIP

DOR USE ONLY

/ /

POSTMARK OR HAND-DELIVERY DATE

### Complete Return Schedules First - Tax is Due with Return Calculation

	US DOLLARS	CENTS
1. <b>Gross Tax Due</b> (Enter the sum of Schedule I Line 6, plus Schedule II Line 6, plus Schedule III Line 6, plus Schedule IV Line 2) .....	\$	
2. <b>Credits</b> (see instructions on page 5) .....	\$	
2a. <b>Credit for Contributions to Eligible Nonprofit Scholarship-Funding Organizations</b> (may not exceed 50% of Line 1) .....	\$	
2b. <b>Credit for Contributions to Eligible Charitable Organizations</b> (may not exceed 50% of Line 1, less Line 2a.) .....	\$	
2c. <b>Credit for Contributions to the New Worlds Reading Initiative</b> (may not exceed 50% of Line 1, less Lines 2a. and 2b.) .....	\$	
3. <b>DOR Credit Memo Issued</b> (attach original credit memo) .....	\$	
4. <b>Total Tax Due</b> .....	\$	
5. <b>Penalty</b> .....	\$	
6. <b>Interest</b> .....	\$	
7. <b>Total Due with Return</b> .....	\$	
8. <b>Credited</b> .....	\$	
9. <b>Refunded</b> .....	\$	

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

Signature of officer	Title	Phone number	Date
Signature of preparer	Address of preparer	Phone number	Date

Do Not Detach Coupon

## Oil Production Monthly Amended Tax Return

DR-145X  
R. 01/22

Enclose your payment coupon and check with your tax return to ensure your account is properly credited.

Period Ending M M D D Y Y

Check here if you transmitted funds electronically. ☐

Enter name and address, if not preprinted:

Name  
Address  
City/St/ZIP

	US DOLLARS	CENTS
Total amount due from Line 7		
Total credit from Line 8		
Total refund from Line 9		
FEIN Enter FEIN if not preprinted		

# DR-145X

Do Not Write in the Space Below.

This page left blank intentionally.



Applied Period: \_\_\_\_\_

**SCHEDULE I - Ordinary Oil Production (8%)**

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule I, Line 3)	Taxable Value (from DR-145, Schedule I, Line 5)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Ordinary Oil Net Tax Due/Credit									

**SCHEDULE II - Small Well (5%)**

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule II, Line 11)	Taxable Value (from DR-145, Schedule II, Line 13)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Small Well Net Tax Due/Credit									

**SCHEDULE III - Tertiary and Mature Field Recovery Oil Production**

- Value per barrel is \$60 and below – (1%)
- Value per barrel is greater than \$60 and less than \$80 – (7%)
- Value per barrel is \$80 and above – (9%)

County Name	PREVIOUSLY REPORTED			AMENDED			NET CHANGE		
	Production Taxable Barrels (from DR-145, Schedule III, Line 19)	Taxable Value (from DR-145, Schedule III, Line 21)	Tax Due (value x rate)	Taxable Barrels Produced	Taxable Value	Tax Due	Taxable Barrels Produced	Taxable Value	Net Tax Due/Credit
1.									
2.									
3.									
4.									
5.									
6. Total Tertiary and Mature Field Oil Net Tax Due/Credit									

**SCHEDULE IV - Escaped Oil (12.5%)**

PREVIOUSLY REPORTED	AMENDED	NET CHANGE	
Gross Value (from DR-145, Line 24)	Gross Value	Gross Value	Net Tax Due/Credit
2. Total Escaped Oil Net Tax Due/Credit			

This page left blank intentionally.



## General Instructions

Use this form (DR-145X) to amend the amounts previously reported on the *Oil Production Monthly Tax Return* (Form DR-145). A separate return is required for each applied period you amend.

**Who Must File?** Every producer of oil in Florida must file a monthly tax return (DR-145). Producers must file a return even if no tax is due. Producer means any person who:

- Owns, controls, manages or leases oil property.
- Owns, controls, manages or leases oil wells.
- Produces any taxable oil products.
- Owns any royalty or other interest in any taxable product (consistent with oil production) or its value, whether the taxable product is produced by, or on behalf of someone under a lease contract or otherwise.

**Return Due Date:** Your payment (if applicable), returns, and schedules are due to the Department on the 25<sup>th</sup> day of the month after the oil was produced. Your DR-145 is late if the return and payment are received or postmarked after the 25<sup>th</sup> day of the month following the production period. If the 25<sup>th</sup> is a Saturday, Sunday, or state or federal holiday, your return and payment must be received or postmarked on the next business day, even if no tax is due.

**Amended Return Due Date:** An *Oil Production Monthly Amended Tax Return* (Form DR-145X) is due when there are changes to the oil production figures or errors in the calculations submitted with the original monthly return. An amended return must be filed if there are corrections to be made to tax returns that were submitted within three (3) years before the date the error was discovered.

A claim for refund or credit must be filed within three (3) years after the date the tax was paid.

**Late Returns:** If you amend your return to report production that results in additional tax due, a delinquency penalty of 10 percent of the tax due will be assessed for each month, or portion of a month, the return is late. The maximum penalty cannot exceed 50 percent of the tax due. A minimum penalty of \$50 per month, or portion of a month, applies even if no tax is due; this penalty cannot exceed \$300. A floating rate of interest applies

to underpayments and late payments of tax. The Department updates the rates January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, go to the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Electronic Funds Transfer (EFT):** Any taxpayer who paid more than \$20,000 in severance taxes between July 1 and June 30 of the state's previous fiscal year, must send in their taxes by electronic funds transfer (EFT) in the next calendar year. For more information on EFT requirements and procedures, visit the Department's website or contact Taxpayer Services at 850-488-6800.

**Credits:** A credit is available against the severance tax on oil production for contributions to:

- eligible nonprofit scholarship-funding organizations under s. 1002.395, F.S.,
- eligible charitable organizations under s. 402.62, F.S., or
- to an administrator of the New Worlds Reading Initiative under s. 1003.485, F.S.

More information about these credits, including the application process, is located on the Department's website.

Prior to using one or more of tax credits listed above (Lines 2a., 2b., or 2c.) on this tax return, please validate:

- the Department of Revenue approved your tax credit allocation,
- your contribution was made to an eligible recipient, and
- you received a certificate of contribution.

One hundred percent of eligible contributions are allowed as a credit, but the amount of credits taken cannot exceed 50 percent of the gross tax due reported on Line 1 of the return.

If a credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. For tax years beginning prior to January 1, 2018, an unused credit for contributions to eligible nonprofit scholarship-funding organizations may be carried forward no more than five (5) years.

## Instructions for Completing an Oil Production Monthly Amended Return

### Name, Address, Federal Employee Identification Number (FEIN), and Applied Period:

Enter your name, address, FEIN, and applied period being amended on the front of the form. Also enter the applied period at the top of page 2.

### Complete Schedules I, II, and III

**Previously Reported** - Enter the number of taxable barrels produced, taxable value, and tax due as reported on the original or last amended return for the month. Report the net results of all previously filed returns if amended returns were filed for this period.

**Amended** - Enter the revised number of taxable barrels produced, taxable value, and tax due for the month.

### Net Change -

- Subtract the amended taxable barrels produced from the taxable barrels that were reported on the previous return and enter the result.
- Subtract the amended taxable value from the taxable value that was reported on the previous return and enter the result.
- Subtract the amended tax due from the tax due that was reported on the previous return and enter the result.

Separate lines are required for each county of production.

### Complete Schedule IV

**Previously Reported** - Enter the gross value as previously reported on the original return. Gross value means the total barrels of escaped oil produced times the value per barrel.

**Amended** – Enter the revised gross value for the month.

**Net Change –**

- Subtract the amended gross value from the gross value reported on the previous return and enter the result.
- Multiply the net change in gross value by the tax rate and enter the result under Net Tax Due/Credit.

**Note:** The tax rate on the production of oil is measured by the method of extraction and the value per barrel. Value is defined as the sale or market price of the oil at the point it reaches the mouth of the well in its natural, unrefined condition. The following tax rates apply:

- Ordinary Oil Production (Schedule I) – 8 percent
- Small Well Production (Schedule II)– 5 percent
- Tertiary/Mature Field Oil (Schedule III) - A tax rate of 1 percent is levied on the first \$60 of value, 7 percent on a value greater than \$60 and less than \$80, and 9 percent on a value greater than or equal to \$80. Tax due is determined by multiplying the total barrels produced times the tiered value per barrel times the tiered tax rate.

**Example 1 - 200 barrels of oil were produced and had a value of \$90 per barrel at the time of production. Tax is calculated as follows:**

- 200 barrels times \$60 times 1 percent equals \$120.
- 200 barrels times \$19.99 times 7 percent equals \$279.86
- 200 barrels times \$10.01 times 9 percent equals \$180.18

Total tax due in this example equals \$580.04

**Example 2 - 200 barrels of oil were produced and had a value of \$50 per barrel at the time of production. Tax is calculated as follows:**

- 200 barrels times \$50 times 1 percent equals \$100.

Total tax due in this example equals \$100.

- Escaped Oil Production (Schedule IV) – 12.5 percent

**Complete the front of return:**

- Line 1** Carry forward to page 1, Line 1, the net change in tax due reported on Schedules I, II, III, and/or IV.
- Line 2a.** Enter your credit for contributions to eligible nonprofit scholarship-funding organizations (**may not exceed 50% of Line 1**).

**Line 2b.** Enter your credit for contributions to eligible charitable organizations (**may not exceed 50% of Line 1, less Line 2a.**).

**Line 2c.** Enter your credit for contributions to the New Worlds Reading Initiative (**may not exceed 50% of Line 1, less Lines 2a. and 2b.**).

**Line 3** Enter the amount of any outstanding credit memos issued by the Department of Revenue. You must attach the original credit memos to the back of this return.

**Line 4** Subtract the sum of Lines 2a, 2b, 2c, and 3 from Line 1.

**Line 5** Calculate penalty if your amended return was not timely filed. The penalty rate is 10 percent per month, or portion of a month, not to exceed 50 percent of the tax due. Then multiply the total due on Line 4, by the penalty rate.

**Line 6** A floating rate of interest applies to underpayments and late payments of tax. The Department updates the rate January 1 and July 1 of each year by using the formula established in Florida Statutes. To obtain interest rates, visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 7** Add Lines 4, 5, and 6 and enter the result. If you have overpaid, you may choose to have a credit memo issued or request a refund. We will pay interest on refunds if the overpayment of tax has not been paid or credited within 90 days of receipt of a complete application for refund. A complete application must contain documentation establishing the overpayment. Interest paid by the Department will be computed beginning on the 91st day based on a statutory floating interest rate that may not exceed 11 percent.

Sign and date your amended return and mail it with your payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If your payment is made by EFT, be sure to check the EFT box.



## Contact Us

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

Tax forms and publications are available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).

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

### Learn More and Stay Informed

Visit the Department's Taxpayer Education webpage at [floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education) for additional information and educational webinars. The Taxpayer Education page has sales and use tax tutorials on how to complete your tax return, calculate discretionary sales surtax, electronically file and remit your taxes, and pay estimated tax.

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

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## Reference

*The following document was mentioned in this form and is incorporated by reference in the rule indicated below.  
The form is available online at [floridarevenue.com/forms](http://floridarevenue.com/forms).*

Form DR-145

Oil Production Monthly Tax Return

Rule 12B-7.008, F.A.C.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATION CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING RULE 12B-8.003

SUMMARY OF PROPOSED RULE

The proposed revisions to the DR-907N, Instructions for Filing Insurance Premium Installment Payment (Form DR-907), include a reference to the DR-659 for the due dates of initiating electronic payments, provide additional information about filing electronically, and clarify how installment payments are calculated. The following forms are promulgated annually to update the dates within the form: DR-908, Insurance Premium Taxes and Fees Return for Calendar Year 2021; DR-908N, Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return. The DR-350900, 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908, is promulgated annually to update the dates within the form and identify any changes to local taxing jurisdictions.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to incorporate changes to forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include annual updates.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, pp. 4125-4126), 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. A rule development workshop

was requested and held on September 23, 2021. No comments were received at the workshop regarding this rule, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Miscellaneous Tax

RULE NO.:      RULE TITLE:

12B-8.003      Tax Statement; Overpayments

#### PURPOSE AND EFFECT:

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to incorporate changes to forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include annual updates.

SUMMARY: The proposed revisions to Form DR-907N, Instructions for Filing Insurance Premium Installment Payment (Form DR-907), include a reference to Form DR-659 for the due dates of initiating electronic payments, provide additional information about filing electronically, and clarify how installment payments are calculated. The following forms are promulgated annually to update the dates within the form: Form DR-908, Insurance Premium Taxes and Fees Return for Calendar Year 2021; Form DR-908N, Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return. Form DR-350900, 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908, is promulgated annually to update the dates within the form and identify any changes to local taxing jurisdictions.

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

#### RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 213.06(1), 624.509(3), 636.066(1) FS.

LAW IMPLEMENTED: 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS.

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: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

**12B-8.003 Tax Statement; Overpayments.**

(1) through (3) No change

Form Number	Title	Effective Date
(4)(a)	No change	
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____44484">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____44484</a> )	<u>01/22</u> <del>01/20</del>
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2021</u> <del>2020</del>	<u>01/22</u> <del>01/21</del>

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_12465](http://www.flrules.org/Gateway/reference.asp?No=Ref-____12465))

(b) DR-908N Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return 01/22 ~~01/24~~

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_12466](http://www.flrules.org/Gateway/reference.asp?No=Ref-____12466))

(6) DR-350900 2021 ~~2020~~ Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 01/22 ~~01/24~~

([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_12467](http://www.flrules.org/Gateway/reference.asp?No=Ref-____12467))

*Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 624.509(3), 636.066(1) FS. Law Implemented 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., 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, XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021



# Instructions for Filing Insurance Premium Installment Payment (Form DR-907)

Use black ink. Example A - Handwritten Example B - Typed

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

DR-907N  
R. 01/22  
Rule 12B-8.003, F.A.C.  
Effective 01/22  
Page 1 of 1

## When is the installment payment due and payable?

Installments of tax are due and payable on April 15, June 15, and October 15, of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

You are able to file and pay insurance premium tax electronically using the Department's secure website. If you paid **\$20,000 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](http://floridarevenue.com) 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.

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.

**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 the Florida Tax Credit Scholarship Program credits earned during the tax year for making contributions to nonprofit scholarship funding organizations (SFO). Contributions must be made on or before the due date of Form DR-908 to decrease the amount that must be paid to meet the prior year exception.

**For example**, an insurer that paid \$100,000 in insurance premium tax, after credits, last year is required to remit \$27,000 by April 15, another \$27,000 for a total of \$54,000 by June 15, and another \$27,000 for a total of \$81,000 by October 15 of the year. The amount required to be remitted by each installment due date to meet the prior year exception is reduced by Florida Tax Credit Scholarship Program credit earned for the taxable year. Assuming the insurer made a contribution of \$50,000 for the taxable year and received a certificate under the Florida Tax Credit Scholarship Program from the nonprofit SFO, 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 "Change address or account status."

## Contact Us

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

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For a written reply to **tax questions**, write:

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

## Get the Latest Tax Information

Subscribe to our tax publications to receive due date reminders or an email when we post Tax Information Publications (TIPs), proposed rules, notices of rule development workshops and more. Go to [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe).

## 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.

**Florida Department of Revenue  
Insurance Premium Taxes and Fees Return  
For Calendar Year 2021**

**DR-908  
R. 01/22**  
Rule 12B-8.003, F.A.C.  
Effective 01/22  
Page 1 of 12

**DOR USE ONLY**

[ ] [ ] / [ ] [ ] / [ ] [ ]  
POSTMARK OR HAND-DELIVERY DATE

**FEIN**

[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

**Florida  
Code**

[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

**Business Partner No.**

[ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ] [ ]

Name  
Address  
City/St/ZIP

☐ Original Return      ☐ Final Return  
☐ Amended Return

Reason for amended or final return: \_\_\_\_\_

**Computation of Insurance Premium Taxes and Fees**

	US Dollars										Cents
1. Total Premium Tax Due (Schedule I) .....	1.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
2. Credits Against the Tax (Schedule III) .....	2.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
3. Net Premium Tax Due (If Line 1 minus Line 2 equals less than zero, enter zero) .....	3.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
4. State Fire Marshal Regulatory Assessment (Schedule X).....	4.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
5. Wet Marine and Transportation Tax (Schedule XI) .....	5.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
6. Firefighters' Pension Trust Fund (Schedule XII) .....	6.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
7. Municipal Police Officers' Retirement Trust Fund (Schedule XIII).....	7.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
8. Retaliatory Tax (Schedule XIV) .....	8.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
9. Filing Fees (Note: Prepaid limited health service organizations, legal expense insurance corporations, and fraternal benefit societies must report and pay all filing fees to the Office of Insurance Regulation).....	9.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
10. Commercial/Residential Policy Surcharge (Schedule XVI) plus Payment Due from Refund (Schedule XVII).....	10.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
11. Total Tax Due (Sum of Line 3 through Line 10) .....	11.	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]

**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 2021 Insurance Premium Taxes and Fees**

**Do not detach coupon.**

**DR-908  
R. 01/22**

To ensure proper credit to your account, enclose your check with tax return when mailing.

Check here if you transmitted funds electronically ▶ ☐

Enter name and address, if not pre-addressed:

Name  
Address  
City/St/ZIP

**Return is due March 1, 2022**

	US Dollars										Cents
Total amount due from Line 16	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
Overpayment to be Refunded from Line 17	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
FEIN Enter FEIN if not pre-addressed	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]
Business Partner Number	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]	[ ]

Do not write in the space below.







Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE I**

**COMPUTATION OF INSURANCE PREMIUM TAX**  
**(Not To Be Used for Wet Marine and Transportation Tax)**

\*\*\* Include the Florida Business Page of Your Florida Annual Statement \*\*\*

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Property/Casualty/Miscellaneous			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
2.	Life			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
3.	Accident and Health			
	a. Plus: Additional Taxable Premiums			
	b. Less: Excluded Premiums			
	c. Total Taxable Premiums		1.75%	
4.	Prepaid Limited Health Service Organizations		1.75%	
5.	Commercial Self-Insurance Funds		1.60%	
6.	Group Self-Insurance Funds		1.60%	
7.	Medical Malpractice Self-Insurance		1.60%	
8.	Assessable Mutual Insurers		1.60%	
9.	Corporation Not-for-Profit Self-Insurance Funds		1.60%	
10.	Public Housing Authorities Self-Insurance Funds (see instructions)		1.60%	
11.	Annuity Premiums (Schedule II, Line 3)			
12.	Total Premium Tax Due (Add Lines 1c, 2c, 3c, and 4 through 11. Enter here and on Page 1, Line 1)*→			

\* If zero or less, enter -0-

**SCHEDULE II**

**ANNUITY CONSIDERATION PREMIUMS**

	Types of Insurance	Total Premiums	Tax Rate	Tax Due
1.	Annuity Premiums		1.00%	
2.	Premium Tax Savings Derived and Credited to the "Holders" (If none, enter zero "0")			
3.	Total Annuity Premiums Due (Line 1 minus Line 2. Enter here and on Schedule I, Line 11)*→			

\* If zero or less, enter -0-

**SCHEDULE III**

**CREDITS AGAINST THE PREMIUM TAX**

1.	Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
2.	Firefighters' Pension Trust Fund Credit (Schedule XII- B, Line 3, minus credit used Schedule XI, Line 6)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)	
4.	Eligible Corporate Income Tax Credit (Schedule V, Line 11)	
5.	Salary Tax Credit (Schedule V, Line 12)	
6.	Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)	
7.	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)	
8.	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
9.	Florida Tax Credit Scholarship Program Credit (Schedule V, Line 13), (Enter here and include on Schedule XIV, Line 12, Column A)	
10.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
11.	Total Credits (Sum of Line 1 through Line 10. Enter here and on Page 1, Line 2)→	



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE IV COMPUTATION OF SALARY CREDIT**

**\*\*\* Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit \*\*\***

1.	Total Premium Tax Due (Schedule I, Line 12)	
2.	Less: Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
4.	Corporate Income Tax Paid (Florida Form F-1120, Line 13)	
5.	Total (Line 1 minus Line 2 through Line 4)*	
6.	Eligible Florida Salaries (See Instructions)	
7.	Multiply Line 6 by .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 SFO CREDIT LIMITATION**

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 .65)	
11.	Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)* →	
12.	Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2., F.S., applies (See Instructions). →	
13.	Florida Tax Credit Scholarship Program Credit [Enter the lesser of your 2021 eligible contributions plus carry forward credits or the result of (Schedule V, Line 9 less Lines 11 and 12) here and on Schedule III, Line 9.] Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.	

\* If zero or less, enter -0-

**\*\* If you filed on a consolidated basis for corporate income tax, you MUST include a schedule showing how the credit is claimed by each subsidiary.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE VI WORKERS' COMPENSATION ADMINISTRATIVE ASSESSMENT CREDIT LIMITATION**

**\*\*\* Include Your Florida Carrier and Self Insurance Fund Quarterly Premium Reports if Claiming this Credit\*\*\***

1.	Workers' Compensation Premiums Written (Annual Statement - Florida Business, Line 16)*	
2.	Multiply Line 1 by .0175 (Self Insurers multiply by .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
2001				.050		2001
2002				.050		2002
2003				.050		2003
2004				.050		2004
2005				.050		2005
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
2016				.050		2016
2017				.050		2017
2018				.050		2018
2019				.050		2019
2020				.050		2020
1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 6) <sup>(1)</sup> →						

\* In 2002, refunds were issued by FLAHIGA from 1995 assessments. These refunds must be subtracted from the original assessments to properly calculate the amount of FLAHIGA credit.

<sup>(1)</sup> If zero or less, enter -0-



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULES VIII AND IX**

**NOT USED**

**SCHEDULE X STATE FIRE MARSHAL REGULATORY ASSESSMENT TAX/SURCHARGE**

	Types of Fire Premiums	Total Premiums	Fire Percentage	Taxable Premiums
1.	Fire - Residential		93%	
2.	*Fire - Commercial	*	93%	
3.	*Commercial Multiple Peril <sup>(1)</sup>	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units <sup>(1)</sup>	*	25%	
5.	*Farmowners Multiple Peril	*	15%	
6.	*Crop	*	0%	
7.	Residential Allied Lines		5%	
8.	*Commercial Allied Lines	*	5%	
9.	Homeowners Multiple Peril		25%	
10.	Ocean Marine		10%	
11.	Inland Marine		12%	
12.	Earthquake		5%	
13.	Other			
14.	Total Taxable Premiums (Sum of Line 1 through Line 13)			
15.	State Fire Marshal Tax Due (Multiply Line 14 by .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 .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 .0075)	
5.	Corporate Income Tax Credit (Florida Form F-1120, Line 13. See Instructions)	
6.	Firefighters' Pension Trust Fund Credit (Schedule XII-B, Line 3. See Instructions)	
7.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3. See Instructions)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S. See Instructions)	
9.	Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)*	→

\* If zero or less, enter -0-



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XII - A**

**FIREFIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
015	Boca Grande Fire Control Dist.	
017	Bonita Springs Fire Control Dist.	
021	Destin Fire Control District	
023	East Lake Tarpon Fire Control Dist.	
024	Greater Naples Fire Rescue District	
025	East Niceville Fire District	
027	Englewood Area Fire Control Dist.	
029	Estero Fire Prot. & Resc. Svc. Dist.	
033	Holley-Navarre Fire Control District	
043	Midway Fire District	
047	North Bay Fire District	
050	North Collier Fire Ctrl & Rescue Dist.	
053	North River Fire Control District	
055	Ocean City-Wright Fire Control District	
057	Okaloosa Island Fire Control District	
059	Pace Fire Rescue District	
060	Palm Harbor Special Fire Control Dist.	
064	San Carlos Park Fire Service Dist.	
067	South Walton Fire Control District	
069	Southern Manatee Fire & Resc. Dist.	
073	St. Lucie County Fire District	
094	West Manatee Fire & Rescue Dist.	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
129	Atlantis	
130	Auburndale	
134	Avon Park	
140	Baldwin	
148	Bartow	
167	Belleair	
171	Belleair Bluffs	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
198	Briny Breezes	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
238	Chattahoochee	
251	Clearwater	
253	Clermont	
255	Clewiston	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
290	Davenport	

Code	Municipality/ Fire Control District	Total Taxable Premiums
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
303	Deltona	
316	Dunedin	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
379	Fort Walton Beach	
385	Fruitland Park	
387	Gainesville	
402	Golf	
416	Greenacres	
427	Gulfport	
428	Gulf Stream	
431	Haines City	
432	Hallandale Beach	
438	Havana	
442	Hialeah	
446	Highland Beach	
452	Hillsboro Beach	
458	Holly Hill	
459	Hollywood	
464	Homestead	
475	Hypoluxo	
477	Indialantic	
480	Indian River Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
502	Jupiter Inlet Colony	
504	Kenneth City	
505	Key Biscayne	
506	Key Colony Beach	
509	Key West	
515	Kissimmee	
521	LaBelle	
526	Lake Alfred	
530	Lake City	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
554	Lauderdale-by-the-Sea	
<b>Subtotal</b>		



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XII - B**

**FIREFIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
602	Mangonia Park	
603	Marathon	
604	Marco Island	
607	Marianna	
620	Melbourne	
626	Miami	
627	Miami Beach	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
687	North Miami Beach	
690	North Port	
691	North Redington Beach	
693	Oakland Park	
695	Ocala	
698	Ocean Ridge	
701	Ocoee	
706	Okeechobee	
709	Oldsmar	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
747	Palm Beach Shores	
748	Palm Coast	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
811	Punta Gorda	
816	Quincy	
824	Redington Beach	
825	Redington Shores	

Code	Municipality/ Fire Control District	Total Taxable Premiums
831	Riviera Beach	
836	Rockledge	
844	Safety Harbor	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
869	Sarasota	
870	Satellite Beach	
871	Sea Ranch Lakes	
874	Sebring	
875	Seminole	
896	South Pasadena	
900	Starke	
909	Sunrise	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	
926	Tequesta	
930	Titusville	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
966	West Palm Beach	
978	Wilton Manors	
980	Windermere	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

**In addition to completing Schedule XII, you must answer Question B on Page 2.**

**Subtotal from Page 7.....1.**

**Subtotal from Page 8.....2.**

**Total Tax .....3.**

[Line 1 plus Line 2 times 1.85% (.0185).

Enter here and on Page 1, Line 6] (If zero or less, enter 0)

**Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - A**

**MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
106	Altamonte Springs	
118	Apopka	
119	Arcadia	
128	Atlantic Beach	
130	Auburndale	
132	Aventura	
134	Avon Park	
141	Bal Harbour Village	
148	Bartow	
151	Bay Harbor Island	
167	Belleair	
169	Bellevue	
183	Boca Raton	
191	Boynton Beach	
192	Bradenton	
203	Brooksville	
222	Cape Coral	
229	Casselberry	
251	Clearwater	
253	Clermont	
257	Cocoa	
258	Cocoa Beach	
265	Cooper City	
268	Coral Gables	
270	Coral Springs	
278	Crescent City	
279	Crestview	
287	Dade City	
288	Dania Beach	
290	Davenport	
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
317	Dunnellon	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
377	Fort Pierce	
379	Fort Walton Beach	
384	Frostproof	
387	Gainesville	
400	Golden Beach	
415	Green Cove Springs	
416	Greenacres	
425	Gulf Breeze	
427	Gulfport	
431	Haines City	

Code	Municipality	Total Taxable Premiums
432	Hallandale Beach	
442	Hialeah	
443	Hialeah Gardens	
458	Holly Hill	
459	Hollywood	
461	Holmes Beach	
464	Homestead	
472	Howey-in-the-Hills	
477	Indialantic	
479	Indian Harbour Beach	
480	Indian River Shores	
481	Indian Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
501	Jupiter	
505	Key Biscayne	
509	Key West	
515	Kissimmee	
524	Lady Lake	
526	Lake Alfred	
530	Lake City	
536	Lake Helen	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
604	Marco Island	
607	Marianna	
618	Medley	
620	Melbourne	
621	Melbourne Beach	
626	Miami	
627	Miami Beach	
628	Miami Shores Village	
629	Miami Springs	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
686	North Miami	
<b>Subtotal</b>		





Name \_\_\_\_\_ FEIN \_\_\_\_\_ Florida Code \_\_\_\_\_

**SCHEDULE XIII - B**

**MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	

Code	Municipality	Total Taxable Premiums
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 .....1.

Subtotal from Page 10 .....2.

Total Tax .....3.

[Line 1 plus Line 2 times .85% (.0085).

Enter here and on Page 1, Line 7] (If zero or less, enter 0)

**Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.**



Name \_\_\_\_\_ FEIN \_\_\_\_\_ Taxable Year \_\_\_\_\_

**SCHEDULE XIV**

**RETALIATORY TAX COMPUTATION**

		<b>Column A State of Florida*</b>	<b>Column B State of Incorporation*</b>
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]* →		

**NOTE:** Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.

\* If zero or less, enter -0-

**SCHEDULE XV**

**NOT USED**

**SCHEDULE XVI**

**SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES**

<b>Type of Policy</b>	<b>Policies Subject to Surcharge (sum of 4 quarters)</b>	<b>Rate</b>	<b>Surcharge Due</b>
A. Commercial		X \$ 4.00	A.
B. Residential		X \$ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

\* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

**SCHEDULE XVII**

**PAYMENT DUE FROM FLORIDA LIFE AND HEALTH  
INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND**

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	
--	--

## References

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

Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.



# Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2021

DR-908N  
R. 01/22  
Rule 12B-8.003, F.A.C.  
Effective 01/22  
Page 1 of 14

## General Instructions

### Part One

#### Taxpayers Required to File Form DR-908

Under Chapter 624, Florida Statutes (F.S.), every authorized domestic, foreign, and alien insurer engaged as indemnitor, surety, or contractor in the business of entering into contracts of insurance or annuity in Florida shall annually remit a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees and policy fees and gross deposits received from subscribers to reciprocal or interinsurance agreements, and on annuity premiums or considerations issued in the State of Florida. Additionally, every authorized domestic, foreign, and alien insurer shall report its gross underwriting profit on wet marine and transportation insurance, as defined in section (s.) 624.607(2), F.S., written in the State of Florida during the preceding calendar year. In addition to the premium/underwriting profit taxes imposed under Chapter 624, F.S., an excise tax is levied by each municipality or special fire control district described and classified in ss. 175.041 and 185.03, F.S., on every authorized insurer engaged in the business of property insurance and casualty insurance, respectively, in the State of Florida. Every domestic, foreign, and alien insurer authorized to engage in the business of fire insurance in the State of Florida shall be subject to a regulatory assessment on policies of fire insurance issued and insuring property in the State of Florida.

The premium/underwriting profit taxes, excise taxes, and regulatory assessment must be reported and filed on Form DR-908. **Form DR-908 should NOT be filed for each Florida location of an insurer unless the location has its own Federal Employer Identification Number (FEIN).** If you need additional assistance in completing Form DR-908, please call 850-488-6800.

#### When and Where to File Form DR-908

Form DR-908 is due on or before March 1 each year.

Mail your completed Form DR-908 and payment to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0150

If there is an overpayment to be refunded (Line 17), mail your completed Form DR-908 to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

A return will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the return will be considered timely filed if it is postmarked the next business day.

#### Taxable Year

The taxable year for the *Insurance Premium Taxes and Fees Return* (Form DR-908) is based on a calendar year ending December 31.

#### Payment of Tax

The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

#### Electronic Filing

You are able to file and pay insurance premium tax electronically using the Department's secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters' Pension Trust Fund, and Schedule XIII, Municipal Police Officers' Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid **\$20,000 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](http://floridarevenue.com) for more information.

**Important:** Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for **each** account.

#### Attachments and Statements

A copy of the Florida Business Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you are claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 for each quarter of credit claimed and a copy of Form RTS-71 if applicable. If you electronically file Forms RT-6 (*Employer's Quarterly Report*) and RTS-71 (*Quarterly Concurrent Employment Report*), you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached if you wrote workers' compensation insurance. (Forms RT-6 and RTS-71 are incorporated by reference in Department of Economic Opportunity Rule 73B-10.037, Florida Administrative Code [F.A.C.].)

Several credits, in addition to the salary tax credit and workers' compensation administrative assessment credit, require certifications and/or other documents to be attached to Form DR-908 in order to claim that particular credit (see Part Two, "Specific Instructions").

For any insurer required to compute retaliatory tax, a copy of the state of incorporation's *Insurance Premium Tax Return*, *Corporate Income Tax Return*, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.

**Signature and Verification**

All returns must bear the original signature of an authorized officer or fiduciary. **Faxed copies, rubber stamps, or photocopies of signatures are not considered original signatures.**

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), if applicable, and
- Preparer tax identification number (PTIN).

**Account Changes**

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount), then select "Change address or account status."

**To Amend a Return**

Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the "Amended Return" box on Form DR-908 and list the reason(s) for amending the return. **All amended returns must bear an original signature as described above.**

**Declaration of Estimated Tax**

Taxpayers are required to make three installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax installments electronically using the Department's secure website.

**When is the installment payment due and payable?**

Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day. **When you electronically pay, or electronically file and pay at the same time, you must initiate 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* (Form DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for due dates.

**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 percent (.90) installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27 percent (.27) of the tax due in the preceding year for each installment payment.

If each installment is 27 percent (.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 Florida Tax Credit Scholarship Program credit earned with contributions made for the current year.

**Where to Mail Your Form DR-907 and Payment:**

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0150

**Penalty**

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90 percent (.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 percent (.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, forms and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

**If you have any questions**, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

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

**Get the Latest Tax Information**

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

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

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

---

## 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" box, include a reason and attach appropriate documentation. Provide your state of domicile, the location of your corporate books, and the phone number, fax number, e-mail address, and name of the individual to be contacted if the Department requires additional information.



Chapter 624, F.S., provides that a tax on insurance premiums, premiums for title insurance, or assessments, including membership fees, policy fees, and gross deposits received from subscribers to reciprocal or interinsurance agreements, annuity premiums, or considerations, and the gross underwriting profit on wet marine and transportation insurance be paid to the Department of Revenue for the following:

- a) Life and health insurance policies covering persons resident in the State of Florida and all other types of policies and contracts (except annuity policies or contracts) covering property, subjects, or risks located, resident, or to be performed in the State of Florida, omitting premiums on reinsurance assumed and deducting return premiums or assessments. No deductions shall be allowed for reinsurance ceded to other insurers, for monies paid upon surrender of policies or certificates for cash surrender value, for discounts or refunds for direct or prompt payment of premiums or assessments, for dividends of any nature or amount paid and credited or allowed to holders of insurance policies, certificates, or surety, indemnity, reciprocal, or interinsurance contracts or agreements.
- b) Gross receipts on annuity policies or contracts paid by holders in the State of Florida. The premium tax authorized by s. 624.509(1)(b), F.S., shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to annuity holders.
- c) Gross underwriting profit on wet marine and transportation insurance written in the State of Florida. Such gross underwriting profit shall be ascertained by deducting from the net premiums (gross premiums less all return premiums and premiums for reinsurance) the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during such calendar year under such contracts.

---

**Computation of Insurance Premium Taxes and Fees  
Line-By-Line Instructions**

---

**Line 1. Total Premium Tax Due**

Compute your total premium tax due from Schedule I on the basis of the applicable tax rates imposed by or subject to s. 624.509(1) and (2), F.S.

**This calculation does not include wet marine and transportation tax.** (See Line 5 and Schedule XI instructions.) Enter the total from Schedule I, Line 12.

**Line 2. Credits Against the Tax**

Enter the total credits against the tax from Line 11, Schedule III. However, in no event shall the total credits against the tax entered here exceed the total premium tax due.

**Line 3. Net Premium Tax Due**

Subtract Line 2 from Line 1 to arrive at net premium tax due. This line cannot be less than zero.

**Line 4. State Fire Marshal Regulatory Assessment and Surcharge on Commercial Properties**

Compute your regulatory assessment under the provisions of s. 624.515, F.S., using Schedule X. Compute the amount due for the surcharge under the provisions of s. 624.515(2), F.S., using Schedule X. Enter the total from Schedule X.

**Line 5. Wet Marine and Transportation Tax**

Compute the tax imposed by s. 624.510(1), F.S., on wet marine and transportation insurance using Schedule XI and enter the total.

**Lines 6 and 7. Firefighters' and Municipal Police Officers' Retirement Trust Funds**

Compute the total excise tax due imposed under ss. 175.101 and 185.08, F.S., for the Firefighters' Pension Trust Fund and the Municipal Police Officers' Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

**Line 8. Retaliatory Tax**

Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

**Line 9. Filing Fees**

Per s. 624.501(4), F.S., a \$250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be \$1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

**Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.**

**Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund**

Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

**Line 11. Total Tax Due**

Enter the total of Lines 3 through 10 on Line 11 as total tax due.

**Line 12. Installment Payments**

Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest.

If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return.

**Line 13. Net Tax Due or Overpayment**

Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment.

**Lines 14 and 15. Penalty and Interest**

If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installment payments, penalty and interest should be computed and included on these lines.

A penalty of 10 percent (.10) is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

**Line 16. Amount Due With This Return**

Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

**Line 17. Amount of Overpayment to be Refunded**

Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11 percent (.11). For current and prior year interest rates, visit our website or contact Taxpayer Services (see "Contact Us" on Page 2).

---

**Schedule I**  
**Computation of Insurance Premium Tax**

---

**Line 1. Property/Casualty/Miscellaneous**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) 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.
- c) 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 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 2. Life**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) Excluded Premiums - Enter excluded premiums which were included in direct written premiums.
- c) 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 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 3. Accident and Health**

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida Business Page from the Florida Annual Statement.

- a) Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- b) 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.
- c) 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 percent (.0175). Enter this figure in the "Tax Due" column.

\* Be sure to include a copy of the Florida Business Page from the Florida Annual Statement, (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

**Line 4. Prepaid Limited Health Service Organizations**

Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75 percent (.0175). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75 percent (.0175). Enter the result in the "Tax Due" column.

**Line 5. Commercial Self-Insurance Funds**

Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.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 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.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 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.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 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.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 percent (.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6 percent (.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 percent (.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 percent (.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 percent (.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. Florida Life and Health Insurance Guaranty Association Credit**

Enter the amount from Schedule VII, Line 1.

**Line 7. 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 8. Capital Investment Tax Credit**

Enter the amount of the Capital Investment Tax Credit approved for the tax year.

Per s. 220.191(2), F.S., an annual investment tax credit is available to a qualifying business that establishes a qualifying project, as defined in s. 220.191(1)(g)1. and 2., F.S. **Attach a copy of the certification indicating that the insurer has been approved to receive this credit. A pro forma insurance premium tax return indicating the qualifying**



**project's Florida premium tax liability for the year must also be attached to be able to claim this credit.** This credit is granted against only the portion of the Florida insurance premium tax liability generated by or arising out of a qualifying project. Insurers may apply for this credit with Enterprise Florida, Inc., at 850-298-6620.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the insurance premium tax.

#### Line 9. Florida Tax Credit Scholarship Program Credit

Enter the amount from Schedule V, Line 13.

#### Line 10. New Markets Tax Credit

Per s. 288.9916, F.S., a credit is available for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. **Attach a copy of the credit certification.** You may carry forward any unused credit for a period not to exceed five (5) years.

#### Line 11. Total Credits

Enter the total of Lines 1 through 10 on Line 11. The total from Line 11 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 percent (.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters," "managing general agents," and "service representatives," as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002** may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust

Fund Credit, the Municipal Police Officers' Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group's eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush's veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

**Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual premium tax return, Form DR-908. Form RTS-71 must also be attached with the corresponding RT-6 forms, when a portion of concurrent employees' wages are claimed as eligible salaries. If you electronically file Forms RT-6 and RTS-71, you may substitute printouts of your quarterly electronic filings when those printouts include the company name, FEIN, and reemployment tax number of the entity for which the electronic filing was submitted; the name of each employee; and each employee's gross wages, excess wages not subject to tax, and net taxable wages. If Form RTS-71 is electronically filed for concurrent employees, a breakout by company should be included. If an insurer is claiming a salary tax credit, Form DR-908 is considered incomplete without this documentation.**

#### Line 1. Total Premium Tax Due

Enter the total from Schedule I, Line 12.

#### Lines 2 and 3. Firefighters' and Municipal Police Officers' Retirement Fund Credits

Enter the total taxes computed from Schedules XII-B and XIII-B, respectively, onto Lines 2 and 3 respectively.

**Line 4. Corporate Income Tax Paid**

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year 2021. 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 X \$5,000). Company B is allocated \$2,500 (\$100,000 / \$200,000 X \$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 percent (.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-.

thereof shall discharge, the liability for the insurance premium tax, and a credit of 15 percent (.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 percent (.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 the consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

**Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax**

Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

**Line 3. Eligible Net Corporate Income Tax**

Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

**Line 4. Salary Credit**

Enter the salary credit computed on Schedule IV, Line 8.

**Line 5. Total Premium Tax Due**

Enter the total premium tax due from Schedule I, Line 12.

**Line 6. Workers' Compensation Administrative Assessment Credit**

Enter the credit computed on Schedule VI, Line 4.

**Lines 7 and 8. Firefighters' and Municipal Police Officers' Retirement Trust Fund Credit**

Enter the total excise taxes from Schedules XII-B and XIII-B onto Lines 7 and 8, respectively.

**Line 9. Premium Tax Due After Deductions**

Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

**Line 10. Limitation of 65 Percent**

Multiply Line 9 by 65 percent (.65) and enter the result.

**Line 11. Eligible Corporate Income Tax**

Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

**Line 12. Salary Tax Credit**

Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

**Schedule V****Corporate Income, Salary and SFO Credit Limitation**

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

**Line 13. 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), and
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.

To learn more about this credit or to submit your application, for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2021 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 nonprofit scholarship funding organization 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 percent (.0175), or 1.6 percent (.016) for self-insurers.

**Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund**

The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

**3a - d.** Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. **Copies of Department of Financial Services' Carrier and Self Insurance Fund Quarterly Premium Reports must be attached.** If total assessments paid are zero or less, enter -0-.

**Line 4. Workers' Compensation Administrative Assessment Credit**

Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

**Schedule VII****Florida Life and Health Insurance Guaranty Association (FLAHIGA) Credit**

Under s. 631.72, F.S., a member insurer of FLAHIGA may take credit against its premium or income tax liabilities any assessments for each year following the year in which the assessment was paid. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its premium or corporate income tax liability for the year it ceases doing business. Uncredited assessments cannot be transferred to another entity. **Attach a copy of the Assessment Levy and a copy of the certificate of contribution for each assessment claimed as a credit.** Enter the amounts of Class B and C assessments paid and the refunds received for each year and then total. Multiply the total assessments paid by the applicable rate for each year.

**Line 1. Total FLAHIGA Credit**

Enter the total credit amount here and on Schedule III, Line 6. 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 percent (.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 .1 percent (.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (s. 624.515, F.S.)

**Total Premiums**

The amount of premiums to be entered in Schedule X in the column titled "Total Premiums" is:

1. The Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums) which are reported on the Florida Business Page of the Florida Annual Statement;
2. Plus additional taxable premiums (some examples of additional taxable premiums are finance and service charges, and managing agent fees);
3. Less excluded premiums (some examples of excludable premiums are any premiums that are federally preempted from state taxation and free premiums [uncollected

premiums from policies where insurance coverage was provided without being paid by a policyholder – net of subsequent collected amounts]).

Be sure to include a reconciliation of Florida premiums on the Annual Statement to the amount in the "Total Premiums" column.

Attach a copy of the Florida Business Page from the Annual Statement filed with Florida to Form DR-908.

### Types of Fire Premiums

"Fire insurance" means the insurance of structures or other property, including real and tangible property, at fixed locations against loss or damage to such structures or other described properties from the risks of fire and lightning.

"Allied lines" means the insurance of structures or other property against loss or damage to such structures or other properties from the risks of tornado, windstorm, hail, sprinkler or water damage, explosion, riot or civil commotion, flood, rain, and damage from aircraft or vehicle.

### Lines 1 through 13.

Enter the amounts of premiums written for the types of policies listed. Multiply the total premiums by the percentage applicable to the peril of fire (Fire Percentage). Please see Lines 3 and 4 for commercial multiple peril policies to facilitate proper reporting using the correct fire percentage on commercial multiple peril policy premiums for rental condo units. For Crop on Line 6, combine the premiums for multiple peril crop and private crop.

**Note:** When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate without exception a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer's return when a fire percentage used is less than the percentage listed.

### Line 14. Total Taxable Premiums

Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

### Line 15. State Fire Marshal Tax Due

Multiply the total on Line 14 by the rate of 1 percent (.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 .1 percent (.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 .75 percent (.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 .75 percent (.0075) and enter the tax.

### Line 5. Corporate Income Tax Credit

Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

### Line 6. Firefighters' Pension Trust Fund Credit

Enter the amount computed on Schedule XII-8, Line 3, or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

### Line 7. Municipal Police Officers' Retirement Trust Fund Credit

Enter the amount computed on Schedule XIII-8, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.



**Line 8. Community Contribution Credit**

Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

**Line 9. Net Tax Due**

Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

**Note: This amount cannot be less than zero.**

**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 percent (.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30 percent (.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, 2021. This must include any business being written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85 percent (.0185) for property policies reported on Schedule XII-B, and by .85 percent (.0085) for casualty policies reported on Schedule XIII-B. Enter the total tax for each excise tax on Line 3 of Schedules XII-B and XIII-B respectively, and on Page 1, Lines 6 and 7 respectively.

If a significant variance exists between the figures reported on your prior year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10 percent (.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2021 return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2020 and 2021 returns.**

The Department of Revenue created a database that insurers may use in assigning their premiums and policies to the various participating local taxing jurisdictions. This database is available for free at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch). This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department's database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.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 .5 percent (.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- \* The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.
- \* The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

#### Schedule XIV Retaliatory Tax Computation

Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, **a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

**Note:** New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

#### Line 1. Net Premium Tax Due

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits).

Add the net premium tax due from Page 1, Line 3 to the wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

#### Line 2. 80 Percent of Salary Tax Credit Taken

Per s. 624.5091(1), F.S., 80 percent (.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 percent (.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 percent (.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 2021 calculated by using your Florida business.

#### Line 4. Intentionally Left Blank

#### Line 5. Firefighters' Pension Trust Fund

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

#### Line 6. Municipal Police Officers' Retirement Trust Fund

Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

#### Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)

Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.

**Calculation:** Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

**The Formula to Calculate the Property Portions of the FIGA Assessment is:**

$$A \div B \times C$$

A= Property Insurance Premiums Subject to FIGA Assessment  
B= Total Insurance Premiums Subject to FIGA Assessment  
C= FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

**Line 8. Fire Marshal Taxes**

Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

**Line 9. Annual and Quarterly Statement Filing Fee**

Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 10. Annual License Tax and Certificate of Authority**

Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

**Line 11. Agents' Fees**

Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

**Line 12. Other Taxes and Fees**

Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **Capital Investment Tax Credit** claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Community Contribution Tax 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 **Florida Tax Credit Scholarship Program 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 **New Markets 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.

For the capital investment tax credit, community contribution tax credit, Florida Tax Credit Scholarship Program Credit and new markets tax credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on Line 1.

**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 2021 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 2021 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 2021. **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 .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 .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 .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 .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 .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 .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 .001 X 8 years	=	320.00
\$30,000 (1998 FLAHIGA refund) X .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 percent (.27) exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.



## References

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

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form RT-6	Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form RTS-71	Quarterly Concurrent Employment Report	Rule 73B-10.037, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.



# 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

DR-350900  
R. 01/22  
Rule 12B-8.003, F.A.C.  
Effective 01/22  
Page 1 of 3

The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch). This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department's database.

These statutes provide that insurers who exercise due diligence in using the Department's database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a .5 percent (.005) penalty on the total premium per policy that is improperly assigned.

We review the figures reported on Schedules XII and XIII of your 2021 *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 2020 and 2021 returns. A significant variance is considered an increase or decrease of greater than 10 percent for any municipality or fire control district.**

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as "shift of business" or "business transfers" is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by

your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute

( Continued on back )

## 2021 Additions, Deletions, and Changes to Schedules XII and XIII

Additions			
Code	City/District	County	Type
255	Clewiston	Hendry	Fire
Deletions			
Code	City/District	County	Type
		None	
Changes			
Code	City/District	County	Type
		None	

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 .5 percent (.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 online at **[floridarevenue.com/taxes/education](http://floridarevenue.com/taxes/education)**.

Tax forms and publications are available online 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)**.

## 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	

## References

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

Form DR-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATION CODE  
CORPORATE INCOME TAX  
AMENDING RULE 12C-1.051

SUMMARY OF PROPOSED RULE

The revisions to these forms conform to provisions of the Internal Revenue Code (including the treatment of net operating loss deductions and carryovers); decouple from provisions of the Internal Revenue Code (including the treatment of qualified improvement property; business meals expenses; film, television, and live theatrical production expenses; and the limit on net interest deductions); strike language related to the additional required information that taxpayers were required to submit online for taxable years 2018 and 2019; and update references to forms issued by the Internal Revenue Service.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of this rulemaking is to implement legislative changes, as well as general updates to conform with changes to the formatting of IRS form titles and numbers. These changes require revisions for four forms used to administer Florida Corporate Income Tax. The revised forms include Form F-1120A, Florida Corporate Short Form Income Tax Return; 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, 2021; and Form 1120XN, Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, p. 4126), to advise the public of the proposed changes to Rule 12C-1.051, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding these rules, and no written comments were received.

## NOTICE OF PROPOSED RULE

### DEPARTMENT OF REVENUE

#### Corporate, Estate and Intangible Tax

RULE NO.:      RULE TITLE:

12C-1.051      Forms

**PURPOSE AND EFFECT:** The purpose of this rulemaking is to implement legislative changes, as well as general updates to conform with changes to the formatting of IRS form titles and numbers. These changes require revisions for four forms used to administer Florida Corporate Income Tax. The revised forms include Form F-1120A, Florida Corporate Short Form Income Tax Return; 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, 2021; and Form 1120XN, Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return.

**SUMMARY:** The revisions to these forms conform to provisions of the Internal Revenue Code (including the treatment of net operating loss deductions and carryovers); decouple from provisions of the Internal Revenue Code (including the treatment of qualified improvement property; business meals expenses; film, television, and live theatrical production expenses; and the limit on net interest deductions); strike language related to the additional required information that taxpayers were required to submit online for taxable years 2018 and 2019; and update references to forms issued by the Internal Revenue Service.

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

##### RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or

regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

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

DATE AND TIME: TBD

PLACE: TBD

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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**12C-1.051 Forms.**

(1) No change

Form Number	Title	Effective Date
(2) through (3)	No change	
(4) F-1120A	Florida Corporate Short Form Income Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11392">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11392</a> )	<u>01/22</u> <del>01/20</del>



(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11393">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11393</a> )	<u>01/22</u> <del>01/20</del>
(b) F-1120N	Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, <u>2021</u> <del>2019</del>  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11394">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11394</a> )	<u>01/22</u> <del>01/20</del>
(6)	No change	
(7)(a)	No change	
(b) F-1120XN	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11395">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____11395</a> )	<u>01/22</u> <del>01/20</del>
(8) through (14)	No change	

*Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS. Law Implemented*

*119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, XX-XX-XX.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: (Date of Cabinet Meeting)

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021



# Florida Corporate Short Form Income Tax Return

F-1120A  
R. 01/22  
Rule 12C-1.051, F.A.C.  
Effective 01/22  
Page 1 of 4

For tax year beginning on  
or after January 1,

FEIN:

Taxable Year End:

## Where to Send Payments and Returns

Make check payable to and mail with return to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 9b), send your return to:  
Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

### Online Filing Application for Florida Form F-1120A

We encourage *Florida Corporate Short Form* (Florida Form F-1120A) filers to use the Department's online filing application. The software application will guide you through the process. Go to the Department's website at **floridarevenue.com** for more information, to register, and to enroll for e-Services.

### Who May File a Florida Corporate Short Form (Florida Form F-1120A)?

Corporations or other entities subject to Florida corporate income tax must file a *Florida Corporate Income/Franchise Tax Return* (Florida Form F-1120) unless they qualify to file a *Florida Corporate Short Form Income Tax Return* (Florida Form F-1120A).

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** of the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100% of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.

Florida Form F-1120A is a machine-readable form. Please follow the instructions. Use black ink.

If hand printing this document, print your numbers as shown and write one number per box. Write within the boxes.

0 1 2 3 4 5 6 7 8 9

If typing this document, type through the boxes and type all of your numbers together.

0 1 2 3 4 5 6 7 8 9

	Check here if negative ▼	U.S. DOLLARS	CENTS
1. Federal taxable income	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
2. Plus (+) Federal NOLD + state income tax	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
3. Less (-) Florida NOLD	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
4. Less (-) Florida exemption	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
5. Equals (=) Florida net income	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
6. Tax due: 4.458% of Line 5	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
7. Less (-) Payment credits	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
8. Plus (+) Penalty and interest (See instructions)	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
9. Total amount due or overpayment (Complete Line 9a or 9b for overpayments)	<input type="checkbox"/>	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	<input type="text"/> <input type="text"/>
9a CREDIT	<input type="checkbox"/>		
9b REFUND	<input type="checkbox"/>		

## Florida Corporate Short Form Income Tax Return

Mail coupon only.  
Keep top portion for your records.

F-1120A  
R. 01/22

Name  
Address  
City/St/ZIP

DOR USE ONLY

<input type="text"/> <input type="text"/>	/	<input type="text"/> <input type="text"/>	/	<input type="text"/> <input type="text"/>
---	---	---	---	---

If Line 5 is zero "0" or less, enter "0" on Line 6.

If this amount is \$2,500 or greater, you cannot file Form F-1120A.

FEIN

<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---

Taxable Year Beginning

Taxable Year End

<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---

<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
---

REMEMBER TO COMPLETE THE BACK OF THE FORM

9100 0 20209999 0002005043 & 3999999999 0000 2

**The following instructions apply to questions A through J below.**

- A.** If the corporation is incorporated in the State of Florida, check "Yes." Otherwise, check "No" and enter the state or country of incorporation in the space provided.
- B.** If the corporation is registered with the Florida Secretary of State, check "Yes" and enter the document number. For information, contact the Department of State, Corporate Information, at 850-245-6052 or visit their website at [sunbiz.org](http://sunbiz.org).
- C.** If the corporation timely filed a Florida Extension of Time (Florida Form F-7004), check "Yes."
- D.** If the corporation paid federal income tax on Line 22c of federal Form 1120-S, check "Yes." (If yes, see instructions for Line 1 on Page 3.)
- E.** If the corporation is a member of a controlled group of corporations as defined in section 1563 of the Internal Revenue Code (IRC), check "Yes" (see instructions for Line 4 on Page 3).
- F.** If this is an initial or first year return, check the box labeled "I." If this is a final return, check the box labeled "F." Note: If the corporation is still required to file an annual federal return **do not** check the "F" box.
- G.** Enter only the dollar amount of state income tax included in Line 2, Florida Form F-1120A (you should not include cents). If none, enter zero (0).
- H.** Enter the date of the corporation's latest IRS audit and list the years examined in the audit.
- I.** Enter the Principal Business Activity Code that applies to your Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS instructions for federal Form 1120.
- J.** Enter the federal return filed with the IRS. For example:

1 1 2 0 or 1 1 2 0 S or 9 9 0 T

**Who Must File a Florida Corporate Income/ Franchise Tax Return?**

Corporate income tax is imposed by section (s.) 220.11, Florida Statutes (F.S.).

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner's return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (*U.S. Income Tax Return for Homeowners Associations*), you are not required to file a Florida return.
- **Political organizations** that file federal Form 1120-POL.
- **S corporations** that pay federal income tax on Line 22c of federal Form 1120-S.
- **Tax-exempt organizations** that have "unrelated trade or business taxable income" for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or Florida Form F-1120A.

**Signature and Verification**

An officer or person authorized to sign for the entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN)
- Preparer tax identification number (PTIN).

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete. If prepared by a person other than the taxpayer, the declaration is based on all information of which the preparer has any knowledge.

Signature of officer	Date	Contact Email Address	Phone
Signature of individual or firm preparing the return	Date	Preparer's PTIN <input type="checkbox"/> or FEIN <input type="checkbox"/> (Check one)	Phone

**YES NO All taxpayers are required to answer questions A through J below.**

A. <input type="checkbox"/> <input type="checkbox"/> Incorporated in Florida? Other _____	G. Amount of state income taxes included in Florida Form F-1120A, Line 2. If none, enter zero (0). \$ <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> T
B. <input type="checkbox"/> <input type="checkbox"/> Registered with Florida Secretary of State? Document number _____	
C. <input type="checkbox"/> <input type="checkbox"/> A Florida extension of time was timely filed?	
D. <input type="checkbox"/> <input type="checkbox"/> Corporation paid federal tax on Line 22c of federal Form 1120S?	H. Enter date of latest IRS audit. List years examined _____ M M D D Y Y
E. <input type="checkbox"/> <input type="checkbox"/> Corporation is a member of a controlled group as defined by section 1563, IRC?	I. Principal Business Activity Code (as applies to Florida). <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>
F. <input checked="" type="checkbox"/> <input type="checkbox"/> Mark box "I" if this is an initial return and/or mark box "F" if you filed a final federal return.	J. Type of federal return filed. <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>

## General Information

### When is Florida Form F-1120A Due?

Generally, Florida Form F-1120A is due the later of:

- (1) For tax years ending June 30, the due date is on or before the first day of the fourth month following the close of the tax year. For all other taxable year ends, the due date is on or before the first day of the fifth month following the close of the tax year. For example, Florida Form F-1120A is due on or before May 1, 2022 for a taxpayer with a tax year ending December 31, 2021; or
- (2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120A is due on June 1.

You must file a return, even if no tax is due.

If the due date falls on a Saturday, Sunday, or state or federal holiday, the return is considered to be filed on time if postmarked on the next business day. For a calendar of filing due dates for Florida corporate income tax returns go to the Department's website at [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates).

**Note:** A late-filed return will subject a corporation to penalty, whether or not tax is due.

### Extension of Time to File

To apply for an extension of time for filing Florida Form F-1120A, you must complete Florida Form F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. To obtain Florida Form F-7004 see "Contact Us" on page 4.

Go to the Department's website for information on electronic filing and payment of tentative tax.

**You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return.** See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

**Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end which are valid for seven months. Only one extension may be granted per tax year.**

### Payment of Tax

You must pay the tax due, as shown on Line 9 of the return, and either file your return or extension of time by the original due date. Payment must be in U.S. funds. If your tax payment is not on time, penalties and interest will apply.

If you **electronically pay**, or you electronically file and pay at the same time, you must initiate electronic payments and receive a confirmation number no later than 5 p.m. ET on the business day **prior to the due date** to avoid penalty and interest. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at [floridarevenue.com/forms](http://floridarevenue.com/forms) in the eServices section for the due dates.

### Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

### Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

### Federal Employer Identification Number (FEIN)

If you do not have an FEIN, obtain one from the IRS. You can:

- Apply online at [irs.gov](http://irs.gov)
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from [irs.gov](http://irs.gov) or call 800-829-3676.

### To Amend a Return

You must complete Florida Form F-1120X to amend your Florida corporate income tax return if:

- You file an amended Federal return,

- A redetermination of federal income is made (for example, through an audit adjustment), and
- The adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to our website for Florida Form F-1120X with instructions.

### Who Must Make Estimated Tax Payments?

If you expect the amount of income tax liability for the year to be **more than \$2,500**, you must make a declaration of estimated tax for the taxable year using Florida Form F-1120ES. Payments may not be annualized. If the corporation's expected tax liability is more than \$2,500, you must file Florida Form F-1120. To obtain Florida Form F-1120ES, see "Contact Us" on Page 4.

## Line-by-Line Instructions

**Line 1. Federal Taxable Income** – Generally, corporations should enter the amount shown on Page 1, Line 30 of the federal Form 1120 or the corresponding line (taxable income) of the federal income tax return filed. If this amount is negative, check the box. S corporations should enter only the income subject to federal income tax at the corporate level and those S corporations answering no to Question D do not have to file a return unless requesting a refund.

**Line 2. Net Operating Loss Deduction (NOLD) and State Income Taxes Deducted in Computing Federal Taxable Income** – Enter the sum of:

- (A) Any net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the matching line of other federal income tax forms, and
- (B) Any tax on, or measured by, income paid or accrued as a liability to any U.S. state or the District of Columbia that is deducted from gross income in computing federal income for the taxable year. Exclude taxes based on gross receipts or revenues.

If you include state income taxes in Line 2, complete Question G on Page 2.

Use the following to calculate your Line 2 entry:

- a. NOLD \_\_\_\_\_
- b. State income taxes deducted in computing federal taxable income \_\_\_\_\_
- c. Total - Add a and b, then enter this amount on Line 2.

**Line 3. Florida Net Operating Loss Deduction (NOLD)** – Enter the amount (if any) of the Florida net operating loss deduction on Line 3. For Florida corporate income tax, a net operating loss can never be carried back as a deduction to a prior taxable year. A net operating loss can only be carried over to later taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in section 172, IRC.

When claiming your Florida NOLD, the following limitations also apply:

- Florida NOLs generated in taxable years beginning **before** January 1, 2018, are carried forward up to 20 taxable years.
- Florida NOLs generated in taxable years beginning **after** December 31, 2017, are carried forward indefinitely until used and never expire.
- For taxable years beginning **before** January 1, 2021, a Florida NOL deduction may be taken against 100% of Florida tentative apportioned adjusted federal income.
- For taxable years beginning **after** December 31, 2020, a Florida NOL deduction may be taken as follows:
  - o First, any carryover(s) generated in a taxable year beginning **before** January 1, 2018, is applied against 100% of Florida tentative apportioned adjusted federal income;
  - o Then, any carryover(s) generated in a taxable year beginning **after** December 31, 2017, is applied against 80% of the remaining Florida tentative adjusted federal income.

**Line 4. Florida Exemption** – Section 220.14, F.S., exempts up to \$50,000 of net income. The exemption is the lesser of \$50,000 or the Florida portion of adjusted federal income. If the taxable year is less than 12 months, you must prorate the \$50,000 exemption. Multiply \$50,000 by the number of days in the short tax year divided by 365. Only one \$50,000 exemption is allowed to the members of a controlled group of corporations as defined in section

1563, IRC. If members of a controlled group file separate Florida returns the \$50,000 exemption will be divided equally among all filing members unless all members consent to an apportionment plan for an unequal allocation of the Florida exemption.

**Line 5. Florida Net Income** – Subtract Lines 3 and 4 from the sum of Lines 1 and 2 and enter the difference on Line 5. (Line 1 plus Line 2 minus Line 3 minus Line 4.) If this amount is negative, check the box and enter zero (0) on Line 6.

**Line 6. Corporate Income Tax Due** – Multiply the amount on Line 5 by the tax rate. If Line 5 is zero (0) or less, enter zero (0) on Line 6. If this amount is \$2,500 or greater, you cannot file Florida Form F-1120A. See the Department's website or "Contact Us" below for information on obtaining Florida Form F-1120.

**Line 7. Payment Credits** – Enter the total tentative tax paid with Florida Form F-7004 plus estimated tax payments, if any, made for the taxable year, or carryovers from previous years, plus the amount(s) shown on any corporate income tax credit memo(s) issued by the Department.

**Line 8. Penalty and Interest** – If penalties or interest apply, enter the total amount on this line.

#### Penalties

**Late-Filed Return** – The penalty for a late-filed return is 10% each month, or portion of a month, not to exceed 50% of the tax due with the return. If no tax is due and a return is filed late, the penalty is \$50 each month or portion of a month, not to exceed \$300.

**Underpayment of Tentative Tax** – The penalty for underpayment of tentative tax is 12% per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

**Incomplete Return** – For an incomplete return, the penalty is the greater of \$300 or 10% of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that cannot be readily handled, verified, or reviewed.

**Fraudulent Return** – The penalty for filing a false or fraudulent return is 100% of the deficiency.

**Electronic Filing** – The penalty is 5% of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

**Interest** – A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. We update the floating interest rate January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit the Department's website at [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

**Line 9. Total Amount Due or Overpayment** – Subtract the amount shown on Line 7 from Line 6, add any amount shown on Line 8, and enter the result on Line 9. **If Line 9 is a negative amount, you have overpaid your Florida corporate income tax.** To have this amount credited toward next year's tax liability, place an "X" in Box 9a. To have this amount refunded, place an "X" in Box 9b. **If you make no entry, the entire amount of overpayment will be credited to next year's estimated tax.** If Line 9 is a positive amount, this is the amount due. Make your check or money order payable to the Florida Department of Revenue. You must pay in U.S. funds. **Note: The election to apply an overpayment to the next year's estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.**

## Remember:

- ✓ Make your check payable to the Florida Department of Revenue, write your FEIN on your check, and sign your check and return.
- ✓ Use an original form whenever possible to ensure proper recording and processing of your return and payment. Make any necessary corrections on the face of the return and complete a change of address on the Department's website at [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount)
- ✓ Do not attach a copy of the federal return, supporting schedules, or worksheets at this time. The Department may, however, request them at a later date.
- ✓ To find filing due dates for the current year go to the Department's website at [floridarevenue.com/taxes/cit/duedates](http://floridarevenue.com/taxes/cit/duedates)

## Contact Us

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

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

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

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

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

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

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

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

## References

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

Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/ Franchise Tax	Rule 12C-1.051, F.A.C.

# Florida Corporate Income/Franchise Tax Return

F-1120  
R. 01/22  
Rule 12C-1.051, F.A.C.  
Effective 01/22  
Page 1 of 6



Name  
Address  
City/State/ZIP

Use black ink. Example A - Handwritten Example B - Typed

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

For calendar year or tax year  
beginning \_\_\_\_\_,  
ending \_\_\_\_\_  
Year end date \_\_\_\_\_

☐ Check here if any changes have been made to name or address

DOR use only

/ /

Federal Employer Identification Number (FEIN)

## Computation of Florida Net Income Tax

		US Dollars	Cents
1. Federal taxable income (see instructions). <b>Attach pages 1-6 of federal return</b> .....	Check here if negative <input type="checkbox"/>	1. <input type="text"/>	<input type="text"/>
2. State income taxes deducted in computing federal taxable income (attach schedule) .....	Check here if negative <input type="checkbox"/>	2. <input type="text"/>	<input type="text"/>
3. Additions to federal taxable income (from Schedule I) .....	Check here if negative <input type="checkbox"/>	3. <input type="text"/>	<input type="text"/>
4. Total of Lines 1, 2, and 3. ....	Check here if negative <input type="checkbox"/>	4. <input type="text"/>	<input type="text"/>
5. Subtractions from federal taxable income (from Schedule II) .....	Check here if negative <input type="checkbox"/>	5. <input type="text"/>	<input type="text"/>
6. Adjusted federal income (Line 4 minus Line 5) .....	Check here if negative <input type="checkbox"/>	6. <input type="text"/>	<input type="text"/>
7. Florida portion of adjusted federal income (see instructions) .....	Check here if negative <input type="checkbox"/>	7. <input type="text"/>	<input type="text"/>
8. Nonbusiness income allocated to Florida (from Schedule R) .....	Check here if negative <input type="checkbox"/>	8. <input type="text"/>	<input type="text"/>
9. <b>Florida exemption</b> .....		9. <input type="text"/>	<input type="text"/>
10. Florida net income (Line 7 plus Line 8 minus Line 9) .....		10. <input type="text"/>	<input type="text"/>
11. Tax due: 4.458% of Line 10.....		11. <input type="text"/>	<input type="text"/>
12. Credits against the tax (from Schedule V) .....		12. <input type="text"/>	<input type="text"/>
13. Total corporate income/franchise tax due (Line 11 minus Line 12).....		13. <input type="text"/>	<input type="text"/>

## Payment Coupon for Florida Corporate Income Tax Return

**Do not detach coupon.**

F-1120  
R. 01/22

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR  
ENDING M M D D Y Y

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year,  
otherwise return is due 1st day of the 5th month after the close of the taxable year.

Enter name and address, if not pre-addressed:

Name  
Address  
City/St  
ZIP

	US DOLLARS	CENTS
Total amount due from Line 17	<input type="text"/>	<input type="text"/>
Total credit from Line 18	<input type="text"/>	<input type="text"/>
Total refund from Line 19	<input type="text"/>	<input type="text"/>
FEIN Enter FEIN if not pre-addressed	<input type="text"/>	<input type="text"/>

F-1120





<p>14. a) Penalty: F-2220 _____ b) Other _____</p> <p>c) Interest: F-2220 _____ d) Other _____ Line 14 Total ►</p>	<p>14. <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span> ■ <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span></p>
<p>15. Total of Lines 13 and 14 .....</p>	<p>15. <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span> ■ <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span></p>
<p>16. Payment credits: Estimated tax payments 16a \$ <span style="border: 1px solid black; padding: 2px 20px;"> </span></p> <p style="padding-left: 100px;">Tentative tax payment 16b \$ <span style="border: 1px solid black; padding: 2px 20px;"> </span> .....</p>	<p>16. <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span> ■ <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span></p>
<p>17. Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here and on payment coupon. If the amount is negative (overpayment), enter on Line 18 and/or Line 19 .....</p>	<p>17. <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span> ■ <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span></p>
<p>18. Credit: Enter amount of overpayment <b>credited</b> to next year's estimated tax here and on payment coupon .....</p>	<p>18. <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span> ■ <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span></p>
<p>19. Refund: Enter amount of overpayment to be <b>refunded</b> here and on payment coupon .....</p>	<p>19. <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span> ■ <span style="border: 1px solid black; padding: 2px 5px;"> </span><span style="border: 1px solid black; padding: 2px 5px;"> </span></p>

**This return is considered incomplete unless a copy of the federal return is attached.**

If your return is not signed, or improperly signed and verified, it will be subject to a penalty. The statute of limitations will not start until your return is properly signed and verified. Your return must be completed in its entirety.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here	Signature of officer (must be an original signature)		Date	Title												
Paid preparers only	Preparer's signature	Date		Preparer check if self-employed	<input type="checkbox"/>	Preparer's PTIN										
	Firm's name (or yours if self-employed) and address				FEIN											
					ZIP											

**All Taxpayers Must Answer Questions A Through L Below — See Instructions**

<p>A. State of incorporation: _____</p> <p>B. Florida Secretary of State document number: _____</p> <p>C. Florida consolidated return? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>D. <input type="checkbox"/> Initial return <input type="checkbox"/> Final return (final federal return filed)</p> <p>E. Principal Business Activity Code (as pertains to Florida)</p> <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> <div style="border: 1px solid black; width: 30px; height: 30px;"></div> </div> <p>F. A Florida extension of time was timely filed? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>G-1. Corporation is a member of a controlled group? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/> If yes, attach list.</p>	<p>G-2. Part of a federal consolidated return? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/> If yes, provide:</p> <p>FEIN from federal consolidated return: _____</p> <p>Name of corporation: _____</p> <p>G-3. The federal common parent has sales, property, or payroll in Florida? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>H. Location of corporate books: _____</p> <p>City: _____ State: _____ ZIP: _____</p> <p>I. Taxpayer is a member of a Florida partnership or joint venture? <b>YES</b> <input type="checkbox"/> <b>NO</b> <input type="checkbox"/></p> <p>J. Enter date of latest IRS audit: _____</p> <p>a) List years examined: _____</p> <p>K. Contact person concerning this return: _____</p> <p>a) Contact person telephone number: (____) _____</p> <p>b) Contact person email address: _____</p> <p>L. Type of federal return filed <input type="checkbox"/> 1120 <input type="checkbox"/> 1120S or _____</p>
---	---

## Where to Send Payments and Returns

Make check payable to and mail with return to:

Florida Department of Revenue  
5050 W Tennessee Street  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## Remember:

- ✓ **Make your check payable to the Florida Department of Revenue.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and return.**
  
- ✓ **Attach a copy of your federal return.**
- ✓ **Attach a copy of your Florida Form F-7004 (extension of time) if applicable.**



NAME

FEIN

TAXABLE YEAR ENDING

## Schedule I — Additions and/or Adjustments to Federal Taxable Income

1. Interest excluded from federal taxable income (see instructions)	1.
2. Undistributed net long-term capital gains (see instructions)	2.
3. Net operating loss deduction (attach schedule)	3.
4. Net capital loss carryover (attach schedule)	4.
5. Excess charitable contribution carryover (attach schedule)	5.
6. Employee benefit plan contribution carryover (attach schedule)	6.
7. Enterprise zone jobs credit (Florida Form F-1156Z)	7.
8. Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	8.
9. Guaranty association assessment(s) credit	9.
10. Rural and/or urban high-crime area job tax credits	10.
11. State housing tax credit	11.
12. Florida tax credit scholarship program credit (AKA credit for contributions to nonprofit scholarship-funding organizations)	12.
13. Florida renewable energy production tax credit	13.
14. New markets tax credit	14.
15. Entertainment industry tax credit	15.
16. Research and development tax credit	16.
17. Energy economic zone tax credit	17.
18. s.168(k), IRC, special bonus depreciation	18.
19. Depreciation of qualified improvement property (see instructions)	19.
20. Expenses for business meals provided by a restaurant (see instructions)	20.
21. Film, television, and live theatrical production expenses (see instructions)	21.
22. Other additions (attach schedule)	22.
23. Total Lines 1 through 22. Enter total on this line and on Page 1, Line 3.	23.

## 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. Florida net operating loss carryover deduction (see instructions)	3.
4. Florida net capital loss carryover deduction (see instructions)	4.
5. Florida excess charitable contribution carryover (see instructions)	5.
6. Florida employee benefit plan contribution carryover (see instructions)	6.
7. Nonbusiness income (from Schedule R, Line 3)	7.
8. Eligible net income of an international banking facility (see instructions)	8.
9. s.179, IRC, expense (see instructions)	9.
10. s. 168(k), IRC, special bonus depreciation (see instructions)	10.
11. Depreciation of qualified improvement property (see instructions)	11.
12. Film, television, and live theatrical production expenses (see instructions)	12.
13. Other subtractions (attach schedule)	13.
14. Total Lines 1 through 13. Enter total on this line and on Page 1, Line 5.	14.





NAME

FEIN

TAXABLE YEAR ENDING

### Schedule III — Apportionment of Adjusted Federal Income

#### III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or _____	
2. Payroll				X 25% or _____	
3. Sales (Schedule III-C below)				X 50% or _____	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					

#### III-B For use in computing average value of property (use original cost).

	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year
1. Inventories of raw material, work in process, finished goods				
2. Buildings and other depreciable assets				
3. Land owned				
4. Other tangible and intangible (financial org. only) assets (attach schedule)				
5. Total (Lines 1 through 4)				
6. Average value of property a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida) ..... 6a. _____ b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere)..... 6b. _____				
7. Rented property (8 times net annual rent) a. Rented property in Florida..... 7a. _____ b. Rented property Everywhere ..... 7b. _____				
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b). a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida..... 8a. _____ b. Enter Lines 6b. plus 7b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere..... 8b. _____				

#### III-C Sales Factor

	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1. Sales (gross receipts)	N/A	
2. Sales delivered or shipped to Florida purchasers		N/A
3. Other gross receipts (rents, royalties, interest, etc. when applicable)		
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])		

#### III-D Special Apportionment Fractions (see instructions)

	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T—Annual Report)			
2. Transportation services			

### Schedule IV — Computation of Florida Portion of Adjusted Federal Income

1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



NAME

FEIN

TAXABLE YEAR ENDING

Schedule V – Credits Against the Corporate Income/Franchise Tax		
1.	Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1.
2.	Capital investment tax credit (attach certification letter)	2.
3.	Enterprise zone jobs credit (from Florida Form F-1156Z attached)	3.
4.	Community contribution tax credit (attach certification letter)	4.
5.	Enterprise zone property tax credit (from Florida Form F-1158Z attached)	5.
6.	Rural job tax credit (attach certification letter)	6.
7.	Urban high-crime area job tax credit (attach certification letter)	7.
8.	Hazardous waste facility tax credit	8.
9.	Florida alternative minimum tax (AMT) credit	9.
10.	Contaminated site rehabilitation tax credit (AKA voluntary cleanup tax credit) (attach tax credit certificate)	10.
11.	State housing tax credit (attach certification letter)	11.
12.	Florida tax credit scholarship program credit (AKA credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.
13.	Florida renewable energy production tax credit	13.
14.	New markets tax credit	14.
15.	Entertainment industry tax credit	15.
16.	Research and Development tax credit	16.
17.	Energy Economic Zone tax credit	17.
18.	Other credits (attach schedule)	18.
19.	Total credits against the tax (sum of Lines 1 through 18 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	19.

Schedule R – Nonbusiness Income

Line 1. Nonbusiness income (loss) allocated to Florida

Type	Amount
Total allocated to Florida .....	1. ....
(Enter here and on Page 1, Line 8)	

Line 2. Nonbusiness income (loss) allocated elsewhere

Type	State/country allocated to	Amount
Total allocated elsewhere .....		2. ....

Line 3. Total nonbusiness income

Grand total. Total of Lines 1 and 2 .....	3. ....
(Enter here and on Schedule II, Line 7)	



NAME

FEIN

TAXABLE YEAR ENDING

## Estimated Tax Worksheet For Taxable Years Beginning On or After January 1, 2022

- |  |             |
|--|-------------|
| 1. Florida income expected in taxable year .....   | 1. \$ ..... |
| 2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 15 of Florida Form F-1120N) ..... | 2. \$ ..... |
| 3. Estimated Florida net income (Line 1 less Line 2) .....   | 3. \$ ..... |
| 4. Total Estimated Florida tax (5.5% of Line 3) .....  | \$ .....    |
| Less: Credits against the tax .....  | \$ .....    |

5. Computation of installments:

Payment due dates and payment amounts:	If 6/30 year end, last day of 4th month,	
	otherwise last day of 5th month - Enter 0.25 of Line 4.....	5a. ....
	Last day of 6 <sup>th</sup> month - Enter 0.25 of Line 4 .....	5b. ....
	Last day of 9 <sup>th</sup> month - Enter 0.25 of Line 4.....	5c. ....
	Last day of taxable year - Enter 0.25 of Line 4 .....	5d. ....

NOTE: If your estimated tax should change during the year, you may use the amended computation below to determine the amended amounts to be entered on the declaration (Florida Form F-1120ES).

- |  |                |
|--|----------------|
| 1. Amended estimated tax .....   | 1. \$ .....    |
| 2. Less:   |                |
| (a) Amount of overpayment from last year elected for credit to estimated tax and applied to date ..... | 2a. - \$ ..... |
| (b) Payments made on estimated tax declaration (Florida Form F-1120ES)....                             | 2b. - \$ ..... |
| (c) Total of Lines 2(a) and 2(b) .....   | 2c. \$ .....   |
| 3. Unpaid balance (Line 1 less Line 2(c)) .....  | 3. \$ .....    |
| 4. Amount to be paid (Line 3 divided by number of remaining installments) .....                        | 4. \$ .....    |

## References

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

Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.



# Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2021

F-1120N  
R. 01/22  
Rule 12C-1.051, F.A.C.  
Effective 01/22  
Page 1 of 17

## What's New?

### Qualified Improvement Property

A Florida addback for depreciation deducted federally is required for qualified improvement property as defined in section (s.) 168(e)(6) of the Internal Revenue Code (IRC), placed in service on or after January 1, 2018, depreciated under either s. 167(a), IRC, or bonus depreciated under ss. 167 or 168(k), IRC. There is a corresponding Florida subtraction for the depreciation that would have been allowed under the IRC in effect on January 1, 2020, without the retroactive change made by the CARES Act, and without taking into account any sale or other disposition of the property. The subtraction is the means by which the addback is reconciled and recovered. A new line has been provided on Schedule I of the *Florida Corporate Income/Franchise Tax Return* (Form F-1120) for the addition and on Schedule II of Form F-1120 for the subtraction.

Taxpayers only add back the amount of bonus depreciation on qualified improvement property once, and they cannot take the typical one-seventh subtraction allowed for all other bonus-depreciated property. See s. 220.13(1)(e), Florida Statutes (F.S.).

**Note:** If you took a federal depreciation deduction on qualified improvement property for taxable years 2018-2020, you may be required to file an *Amended Florida Corporate Income/Franchise Tax Return* (Form F-1120X).

### Business Meals Expenses

For taxable years beginning after December 31, 2020, and before January 1, 2026, the changes made to the IRC by Public Law 116-260, Division EE, Title II, s. 210, making business meals provided by a restaurant 100% deductible, will not be followed by Florida. Taxpayers must add back the amount of the deduction that exceeds the amount that would have been allowed without this change to the IRC (generally 50%). A new line for this addition is provided on Schedule I of Form F-1120.

### Film, Television, and Live Theatrical Production Expenses

For taxable years beginning after December 31, 2020, and before January 1, 2026, the changes made to the IRC by Public Law 116-260, Division EE, Title I, s. 116, allowing certain qualified film, television, and live theatrical productions commencing after December 31, 2020, to be expensed under s. 181, IRC, will not be followed by Florida. Taxpayers must add back the amount of the deduction taken on the federal return under s. 181, IRC, and subtract the amount that would have been allowed without application of s. 181, IRC, if any. A new line has been provided on Schedule I of Form F-1120 for the addition and on Schedule II of Form F-1120 for the subtraction.

**Note:** Section 220.13(1)(e), F.S., requires the addition of amounts deducted as bonus depreciation under s.168(k), IRC, for assets placed in service before January 1, 2027. Amounts required to be added to federal taxable income for bonus depreciation are provided back to a taxpayer through an annual subtraction over a seven-year period, equal to one-seventh of the amount of the addition, beginning with the taxable year of the addition.

The Florida Corporate Income Tax Code does not conform to first year federal bonus depreciation for property placed in service before January 1, 2027. Additions to, and subtractions from, federal taxable income are required. See s. 220.13(1)(e), F.S., for more information. Also see the instructions for Schedule I – Additions and/or Adjustments to Federal Taxable Income, Line 18, on page 8 and Schedule II – Subtractions from Federal Taxable Income, Line 10 on page 9.

## 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 \$20,000 or more in corporate income tax during the State of Florida's prior fiscal year (July 1 – June 30).**

## 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

We encourage you to enroll for eServices. When you enroll in our eServices program you will receive a user ID and password. Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

**If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department.** The quickest way to notify us is online. Go to [floridarevenue.com/taxes/updateaccount](http://floridarevenue.com/taxes/updateaccount).

## Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner's return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 or F-1120A regardless of whether any tax may be due. If you file federal Form 1120-H (*U.S. Income Tax Return for Homeowners Associations*), you are not required to file a Florida return.
- **Political organizations** that file federal Form 1120-POL.
- **S corporations** that pay federal income tax on Line 22c of federal Form 1120S.
- **Tax-exempt organizations** that have "unrelated trade or business taxable income" for federal income tax purposes are subject to Florida corporate income tax and must file either Florida Form F-1120 or F-1120A.

## Who is Eligible to File Florida Form F-1120A?

Corporations or other entities subject to Florida corporate income tax must file Florida Form F-1120 unless qualified to file *Florida Corporate Short Form Income Tax Return*, Florida Form F-1120A.

A corporation qualifies to file Florida Form F-1120A if it meets **ALL** the following criteria:

- It has Florida net income of \$45,000 or less.
- It conducts 100% of its business in Florida.
- It does not report any additions to and/or subtractions from federal taxable income other than a **net operating loss deduction** and/or **state income taxes**, if any.
- It is not included in a Florida or federal consolidated corporate income tax return.
- It claims no tax credits other than tentative tax payments or estimated tax payments.

## Electronic Filing

You are able to file and pay your Florida corporate income tax return (Florida Form F-1120) electronically through the IRS MeF Program. You **must** file and pay electronically if you paid \$20,000 or more in tax during the State of Florida's prior fiscal year (July 1 – June 30). The Department also has an online application for corporate income tax payments and filing Florida forms F-1120A, F-1120ES, *Declaration/Installment of Florida Estimated Income/Franchise Tax*, and F-7004, *Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*. Go to the Department's website for more information.

## Using Software to Prepare Your Return

If you use commercial software to prepare and file your paper return:

- The Florida Department of Revenue must approve all vendor software that develops paper tax forms. Ask the vendor for proof that you are using approved software.
- Make sure that the software is for the correct year. You cannot use 2020 software to produce 2021 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, for a taxpayer with a tax year that ends December 31, 2021, the Florida Form F-1120 is due on or before May 1, 2022; or

(2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-1120 is due on June 1.

You must file a return, even if no tax is due.



If the due date falls on a Saturday, Sunday, or federal or state holiday, the return is considered to be filed on time if postmarked on the next business day. For a calendar of filing due dates for Florida corporate income tax returns, go to [floridarevenue.com/taxes/cit/duedates](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.

You can file Florida Form F-7004 electronically through the IRS MeF Program or online. Go to the Department's website for more information.

**You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return.** See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

You must file Florida Form F-7004 and pay all the tax due (tentative tax) on or before the original due date of Florida Form F-1120. An extension of time will be void if:

- 1) Your tentative tax due is not paid.
- 2) You underpay your tax by the greater of \$2,000 or 30% of the tax shown on Florida Form F-1120 when filed.

**Extensions are valid for six months, with the exception of extensions for taxpayers with a June 30 tax year end, which are valid for seven months. Only one extension may be granted per tax year.**

### Payment of Tax

You must pay the amount of tax due, as shown on Line 17 of the return, and either file your return or extension of time by the original due date. Make payments in U.S. funds. Penalties and interest apply to late payments.

### Using Payment Credits

When a corporation makes payment using payment credits from a different Federal Employer Identification Number (FEIN), the following documentation is required:

- Written authorization, including an original signature of a corporate officer, from the corporation or entity that made the payment.
- The FEIN and complete names of the corporations or entities involved.
- The applied period (taxable year-end) for the payment credits you are requesting to transfer.
- The type of credit and the amount of payment credit you are requesting to transfer.

### Where to Send Payments and Returns

Make checks payable to and send with your return to:

Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a refund (Line 19), send your return to:

Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

### Penalties

**Late-Filed Return** – The penalty for a return filed late is 10% per month, or fraction thereof, not to exceed 50% of the tax due with the return. If no tax is due and you file late, the penalty is \$50 per month or fraction thereof, not to exceed \$300.

**Underpayment of Tentative Tax** – The penalty for underpayment of tentative tax is 12% per year during the extension period on the underpaid amount. You must calculate the penalty from the original due date of the return.

**Underpayment of Estimated Tax** – The penalty for underpayment of estimated tax is 12% per year. If you underpay your estimated tax, complete Florida Form F-2220, *Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax*, and attach it to Florida Form F-1120 (see Line 14 instructions).

**Incomplete Return** – For an incomplete return, the penalty is the greater of \$300 or 10% of the tax finally determined to be due, not to exceed \$10,000. An incomplete return is one that we cannot readily handle, verify, or review.

**Fraudulent Return** – The penalty for filing a false or fraudulent return is 100% of the deficiency.

**Electronic Filing** – The penalty is 5% of the tax due for each month the return is not filed electronically. The penalty cannot exceed \$250 in total. If no tax is due, the penalty is \$10.

### Interest

A floating rate of interest applies to underpayments, late payments, and overpayments of corporate income tax. The floating interest rate is updated on January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. For information on current and prior period interest rates, visit [floridarevenue.com/taxes/rates](http://floridarevenue.com/taxes/rates).

### Required Attachments

**Attach a copy of the actual federal income tax return filed with the IRS.**

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

**Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.**

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient. The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer's name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

## Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

## Rounding Off to Whole-Dollar Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

## Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:

- Apply online at [irs.gov](https://irs.gov)
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from [irs.gov](https://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](https://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](https://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](https://floridarevenue.com/taxes/cit/duedates).

To pay estimated tax, go to [floridarevenue.com/taxes/filepay](https://floridarevenue.com/taxes/filepay) and select corporate tax. If filing and/or paying electronically, see the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

### Short Taxable Years

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the

requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year that results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year's income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than \$2,500, a declaration is required.

## Amended Declaration (Florida Form F-1120ES)

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated tax. If the revised estimate differs materially from the original estimate, file an amended declaration on or before the next installment due date.

## Underpayments of Estimated Tax

If you underpay estimated tax, penalty and interest apply (see "Penalties" and "Interest" and the instructions for Line 14 on page 6).

## Special Instructions

### Consolidated Returns

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where **the parent corporation is subject to the Florida Income Tax Code** and:

1. The affiliated group must have filed a consolidated return for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.
3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member. Attach the form to the Florida consolidated return.
4. In subsequent years, a completed Florida Form F-1122 must be attached for each new member of the affiliated group.
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information see s. 220.131, 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, 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 23.

## **Line 4 - Total of Lines 1, 2, and 3**

## **Line 5 - Subtractions from Federal Taxable Income**

Enter the total amount of subtractions from federal taxable income shown on Schedule II, Line 14.

## **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 19. Credits against the tax cannot exceed the amount of tax due on Line 11 and cannot create a refund.

## **Line 13 - Total Corporate Income/Franchise Tax Due**

Subtract Line 12 from Line 11.

## **Line 14 - Penalty and Interest**

If you have underpaid estimated tax, you may compute penalty and interest using Florida Form F-2220 and enter the amounts on Lines 14(a) and 14(c). To obtain Florida Form F-2220, go to [floridarevenue.com/forms](http://floridarevenue.com/forms) in the Corporate Income Tax section.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90% of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

**Note:** The installment amounts that must be paid to meet the prior year exception are decreased by the amount of the Florida Tax Credit Scholarship Program credit earned with contributions made for the current tax year.

Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also "Penalties" and "Interest" on page 3.

## **Line 15 - Total of Lines 13 and 14.**

### Line 16 - Payment Credits

On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. **Attach a schedule of payments showing the amounts paid and dates of each payment.**

### Line 17 - Total Amount Due

Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

### Line 18 - Credit

Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120.

**Note: The election to apply an overpayment to the next year's estimated tax is irrevocable.** For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

### Line 19 - Refund

Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **If Line 19 is left blank, we will credit the entire overpayment to next year's estimated tax.** Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

## Signature and Verification

An officer or person authorized to sign for the entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamp. A receiver, trustee, assignee, or other fiduciary must sign any return filed on behalf of the entity.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN).
- Preparer tax identification number (PTIN).

## Questions A through L

All taxpayers must answer questions A through L.

**Question A** - Enter the state in which you are incorporated.

**Question B** - Enter the Florida document number received from the Florida Secretary of State. For information, contact the Department of State, Corporate Information at 850-245-6052 or visit the website at [sunbiz.org](http://sunbiz.org).

**Question C** - Check the appropriate box to indicate if you are filing a Florida consolidated return.

**Question D** - Check the "Initial return" box if the return is the initial Florida return filed. Check "Final return" only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return.

**Question E** - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS Instructions for Form 1120.

**Question F** - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed.

**Question G-1** - Florida allows only one \$50,000 exemption to a controlled group of corporations as defined in s.1563, IRC. If the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the \$50,000 exemption for each corporation. If the controlled group is a parent-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 18.

**Line 10 - Rural and/or Urban High-Crime Area Job Tax Credits**

Enter the total of the amounts from Lines 6 and 7 of Schedule V. This is the amount taken as rural and/or urban high-crime area job tax credits for the taxable year.

**Line 11 - State Housing Tax Credit**

Enter the amount from Line 11 of Schedule V. This is the amount taken as the state housing tax credit for the taxable year.

**Line 12 - Florida Tax Credit Scholarship Program Credit (AKA contributions to nonprofit scholarship-funding organizations tax credit)**

Enter the amount from Line 12 of Schedule V. This is the amount taken as a credit for the Florida Tax Credit Scholarship Program. However, if the credit taken has previously been added to taxable income in a prior taxable year, and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. This exception is intended to ensure that the credit is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

**Line 13 - Florida Renewable Energy Production Tax Credit**

Enter the amount from Line 13 of Schedule V. This is the amount taken for the renewable energy production tax credit for the taxable year.

**Line 14 - New Markets Tax Credit**

Enter the amount from Line 14 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.

**Line 15 - Entertainment Industry Tax Credit**

Enter the amount from Line 15 of Schedule V. This is the amount taken as the entertainment industry tax credit for the taxable year.

**Line 16 - Research and Development Tax Credit**

Enter the amount from Line 16 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

**Line 17 - Energy Economic Zone Tax Credit**

Enter the amount from Line 17 of Schedule V. This is the amount of the energy economic zone tax credit taken for the taxable year.

**Line 18 - 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 19 - 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 18, it should not be added back again on this line.

**Line 20 - 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 21 - 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 22 - Other Additions**

Attach explanatory schedules. Examples:

**(1) Partnership adjustment.**

Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications increase the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must enter an appropriate addition as determined on Florida Form F-1065 on Line 22 of this schedule.

**(2) Consolidated income adjustment.**

No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

**(3) Depreciation adjustment.**

The required depreciation adjustment is for Election A and Election B taxpayers.

"**Election A**" means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(b), F.S., to report and pay the corporate income/franchise tax as if the amendments to the Internal



Revenue Code that were enacted after January 1, 1980, and before January 1, 1982, became effective on January 1, 1982. Taxpayers who made Election A are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1981.

**"Election B"** means the election made by taxpayers for taxable years beginning prior to January 1, 1987, pursuant to s. 220.03(5)(c), F.S., to report and pay the corporate income/franchise tax as if the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980, is in effect indefinitely. Taxpayers who made Election B are required to make a depreciation adjustment in computing the corporate income/franchise tax if any depreciable assets were placed in service between January 1, 1981, and December 31, 1986.

If a consolidated Florida corporate income/franchise tax return is filed, a separate schedule listing the name, address, FEIN, and the depreciation election (General Rule, which was for the emergency excise tax that has been phased out, Election A, or Election B) of each included corporation must be attached.

The depreciation adjustment will include the positive or negative difference, if any, between the depreciation deducted as shown on federal Form 4562 for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980. Attach a copy of federal Form 4562 and a statement setting forth the details of the adjustment.

If a taxpayer is governed by Election A or Election B and directly or indirectly owns an interest in a partnership, trust, or other entity not taxable as a corporation, it must include in its adjustment its distributive share of any depreciation difference. The difference in the depreciation for the partnership, trust, or other entity should be computed in the same manner explained above for Election A or Election B. The taxpayer's distributive share of the depreciation difference computed should be added to the difference computed under Election A or Election B on the taxpayer's assets. You must attach a copy of the underlying entity's federal Form 4562 and a statement setting forth the details of the adjustment.

#### Line 23 - Total

Enter the sum of Lines 1 through 22 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. 179, IRC, Expense

Amounts required to be added back for s. 179, IRC, expense 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 and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

#### Line 10 - 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 11 - 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 19, and the portion related to such property added back on Schedule I, Line 18) 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 12 - 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 21 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 13 - Other Subtractions

Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

- (1) **Partnership adjustment.** Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, an appropriate subtraction as determined on Florida Form F-1065 must be entered on Line 13 of this schedule.
- (2) **Certain foreign taxes.** Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20% of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.
- (3) **Cancellation of indebtedness income deferred under s.108(i), IRC.** Enter the amount of income previously required to be added back under s. 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of s.108(i), IRC, income added back under s. 220.13(1)(e)3., F.S.

### Line 14 - Total

Enter the sum of Lines 1 through 13 on this line and on the front page of Florida Form F-1120, Line 5.

## Schedule III – Apportionment of Adjusted Federal Income

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S.,

and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. The apportionment factors are weighted as follows: 25% to property, 25% to payroll, and 50% to sales.

**Note:** If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be 33-1/3% and the weighted percentage for the sales factor will be 66-2/3%. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25% to 50% each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100%.

All amounts related to nonbusiness income, income related to ss. 78, 862, 951, and 951A, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

### III-A Line 1. Average Value of Property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except

goodwill, owned and used in the business. The term “financial organization” includes any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of **any** of the following:

- (a) Coin or currency located in Florida.
- (b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers’ acceptances.
- (c) Installment obligations on loans for which the customer initially applied at an office located in Florida.
- (d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.
- (e) A portion of a participation loan where the office that enters into the participation is located in Florida.
- (f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
- (g) Investments in securities that generate business income where the taxpayer’s commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.
- (h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.
- (i) Leases of tangible personal property where the taxpayer’s commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.
- (j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (k) Any other intangible personal property located in Florida used to generate business income.

### III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

- (a) The employee’s service is performed entirely within Florida, *or*
- (b) The employee’s service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee’s service, *or*
- (c) Some of the employee’s service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee’s residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.

### Sponsored Research and Development Contracts through a University

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

### III-A Line 3. Sales Factor

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term “sales” as gross receipts without regard to returns or allowances. The term “sales” is not limited to tangible personal property, and includes:

- (a) Rental or royalty income, if such income is significant in the taxpayer’s business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Income from the sale, licensing, or other use of intangible personal property.
- (d) Sales of services.
- (e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is “doing business” in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

### Sales will be attributable to Florida using the following criteria:

- (a) Sales of tangible personal property will be “Florida sales” if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be “Florida sales” if the real or tangible personal property is in Florida.
- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in “Florida sales” if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

### For a financial organization, “Florida sales” will also include:

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.



- (d) Dividends received within Florida.
- (e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.
- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida or from installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest, resulting from the operation as a financial organization within Florida.

#### III-A Line 4. Apportionment Fraction

For Lines 1, 2, and 3 of Schedule III-A, divide the amount in Column (a) by the amount in Column (b). Round the result to six decimal places. Enter the result in Column (c) of Schedule III-A. In Column (d), use the appropriate weight for each factor. See the note on page 10 for more detailed information. Multiply the amount in Column (c) by the weighted percentage in Column (d). Round the result to six decimal places. Enter the result in Column (e).

To compute the Florida apportionment fraction, add the weighted factors on Schedule III-A, Lines 1, 2, and 3 of Column (e). Enter the total on Schedule III-A, Line 4 and on Schedule IV, Line 2.

#### III-D. Special Apportionment Fractions

##### Insurance Companies

Insurance companies apportion adjusted federal income to Florida by multiplying it by a fraction. The numerator is the direct premiums written for insurance upon properties and risks in Florida and the denominator is direct premiums written on properties and risks everywhere. Florida defines the term "direct premiums written" as the total amount of direct premiums written, assessments, and annuity considerations, as reported on the annual statement filed by the company with the Florida Insurance Commissioner.

However, if the principal source of premiums written by an insurance company consists of premiums for reinsurance accepted by it, the numerator and denominator of the above fraction include the direct premiums written plus premiums written for reinsurance.

Enter the amounts within Florida in Column (a) and amounts everywhere in Column (b) on Schedule III-D, Line 1. Divide Column (a) by Column (b) and enter the result on Schedule III-D, Line 1, Column (c) and on Schedule IV, Line 2.

**Note:** Insurance companies using this apportionment fraction should attach a copy of Schedule T from their annual report.

##### Transportation service companies

Taxpayers furnishing transportation services will use a single factor apportionment fraction to apportion their income to Florida. The term "taxpayers furnishing transportation services" includes taxpayers engaged exclusively in interstate commerce.

Florida apportions the income of transportation companies by multiplying their adjusted federal income by a fraction; the numerator is the revenue miles within Florida and the denominator is the revenue miles everywhere.

For transportation other than by pipeline, a revenue mile is the transportation of one passenger or one net ton of freight the distance of one mile for consideration.

Enter the amount within Florida in Column (a) and the amount everywhere in Column (b) on Schedule III-D, Line 2. Divide Column (a) by (b) and enter the result on Schedule III-D, Line 2, Column (c) and on Schedule IV, Line 2.

#### Schedule IV – Computation of Florida Portion of Adjusted Federal Income

A taxpayer doing business outside Florida should use Schedule IV to compute the Florida portion of adjusted federal income. Florida does not allow a taxpayer to apportion income using Schedule IV if it is not considered to be doing business outside Florida.

#### Apportionment of Adjusted Federal Income

##### Line 1 - Apportionable Adjusted Federal Income

Enter the adjusted federal income from Line 6 on the front page of Florida Form F-1120.

##### Line 2 - Florida Apportionment Fraction

Enter the Florida apportionment fraction from either Schedule III-A, Line 4 or Schedule III-D, Column (c).

##### Line 4 - Net Operating Loss Carryover Apportioned to Florida

Enter the Florida net operating loss carryover deduction.

To support a deduction, you must attach a **schedule** showing how you computed the deduction. See the Florida Net Operating Loss Carryover Deduction (NOLD) instructions on page 4, including Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

##### Line 5 - Net Capital Loss Carryover Apportioned to Florida

Enter any available Florida net capital loss carryover deduction. See the Florida Net Capital Loss Carryover Deduction instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of loss, apportionment fraction for the taxable year in which the loss occurred, and amounts of the carryover(s) previously deducted.

##### Line 6 - Excess Charitable Contribution Carryover Apportioned to Florida

Enter any available Florida excess charitable contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

##### Line 7 - Employee Benefit Plan Contribution Carryover Apportioned to Florida

Enter any available Florida employee benefit plan excess contribution carryover. See the Florida Excess Contribution Carryover Deductions instructions on page 5.

To support a deduction, you must attach a schedule showing how you computed the deduction. You must include the year(s) of federal excess contributions, actual contributions made, federal contribution limitation, amount of excess contributions, Florida apportionment fraction for the taxable year(s), apportioned excess contribution to be carried over, and the amount of the carryover(s) previously deducted.

### Line 8 - Total Carryovers Apportioned to Florida

Add Lines 4 through 7, and enter the total.

### Line 9 - Adjusted Federal Income Apportioned to Florida

Subtract Line 8 from Line 3 and enter the difference on this line and on the front page of Florida Form F-1120 (Line 7).

## Schedule V – Credits Against the Corporate Income/Franchise Tax

**Note:** Credits against the tax may not exceed the corporate income/franchise tax liability.

Section 220.02(8), F.S., provides for an order of application for the credits against corporate income tax. The credits are listed in **Schedule V** in the order they must be applied. The Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit, available to certain insurers, is not listed in s. 220.02(8), F.S. Therefore, the FLAHIGA credit is to be included in the "other credits" on Line 18. You may find the instructions for the credit with the instructions for Line 18 on page 14.

### Line 1 - Florida Health Maintenance Organization Consumer Assistance Assessment Credit

A corporate income tax credit is available to a member of the Health Maintenance Organization Consumer Assistance Plan for assessments paid under s. 631.828, F.S. This credit is limited to 20% of the amount of such assessments for each of the five calendar years following the year in which such assessment was paid. Attach a copy of the assessment notice to Florida Form F-1120.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

### Line 2 - Capital Investment Tax Credit

An annual capital investment tax credit is available to a qualifying business that establishes a qualifying project. Attach a copy of the certification. For qualifying projects defined in s. 220.191(1)(g)1., and 2., F.S., this credit is granted against only the portion of Florida corporate income tax generated by, or arising out of, the qualifying project. You must attach a pro forma tax return indicating the qualifying project's Florida taxable income for the year to claim this credit. Businesses may apply for this credit with Enterprise Florida, Inc., at 850-298-6620. A taxpayer that takes this credit against Florida insurance premium tax is not eligible to take it against Florida corporate income tax. For qualifying projects defined in s. 220.191(1)(g)3., F.S., when the capital investment tax credit is used in whole or in part by a member of the qualifying business' affiliated group or a related entity that is taxable as a cooperative under subchapter T of the Internal Revenue Code, the qualifying business and the entities claiming the qualifying business' tax credit must attach a schedule reconciling how the capital investment tax credit is used. The name, federal employer identification number, and amount of capital investment tax credit claimed by each entity must be included in the schedule.

If you are claiming a transferred capital investment tax credit per s. 220.191(2)(c), F.S., you must attach to your return a copy of the letter received from the Department of Revenue certifying the amount of the credit transferred (only credits relating to solar energy projects may be transferred).

### Line 3 - Enterprise Zone Jobs Credit

Any business claiming the credit must complete and attach a *Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax* (Florida Form F-1156Z). Enter the amount

from Florida Form F-1156Z. Taxpayers claiming the credit must include the amount claimed for the current taxable year on Schedule I, Line 7.

### Line 4 - Community Contribution Tax Credit

Florida allows a credit equal to 50% of a qualified community contribution against corporate income tax for the taxable year of the contribution. The amount of the community contribution credit allowed is limited to \$200,000 per taxpayer. You may carry forward any unused credits for a period not to exceed five (5) years.

Attach a copy of the decision approving the credit to the Florida Form F-1120 on which you are claiming the credit.

**Note:** Insurance companies may not claim the community contribution credit against their corporate income tax liability.

### Line 5 - Enterprise Zone Property Tax Credit

Any business claiming the credit must complete and attach an *Enterprise Zone Property Tax Credit* form (Florida Form F-1158Z). Enter the amount of enterprise zone property tax credit, including any applicable carryover credit, from Florida Form F-1158Z.

**Note:** Taxpayers claiming the credit must include the amount claimed for the current year on Schedule I, Line 8.

### Line 6 - Rural Job Tax Credit and Line 7 - Urban High-Crime Area Job Tax Credit

Attach a copy of the approval to the return. A corporation that uses one of these credits against sales and use tax is not eligible to take the same credit against Florida corporate income tax. You may carry forward any unused credit for a period not to exceed five (5) years.

**Note:** Taxpayers claiming these credits must include the amounts claimed for the current year on Schedule I, Line 10.

### Line 8 - Hazardous Waste Facility Tax Credit

A credit is allowed to the owner of any commercial hazardous waste facility for the sum of: (a) expenses for required hydrologic, geologic, or soil site evaluations and permit fees, and (b) 5% of the cost of stationary facility equipment used for recycling hazardous wastes pursuant to s. 220.184, F.S. Any unused credit may be carried forward for a period not to exceed five (5) years.

### Line 9 - Florida Alternative Minimum Tax (AMT) Credit

A credit for Florida AMT paid is allowable in any tax year in which "regular" Florida tax is due following the tax year for which Florida AMT was paid. The amount of the AMT credit generated in a taxable year is equal to the amount of AMT paid over the "regular" tax that would have otherwise been due without application of the Florida tax credit scholarship program credits (s. 220.1875, F.S.) and the Florida renewable energy production tax credit (s. 220.193, F.S.). For tax years beginning on or after January 1, 2018, there is no Florida AMT and no additional Florida AMT credit will be created.

The amount of AMT credit that may be taken is limited to the lesser of:

- the amount of unused Florida AMT credit carried forward from previous tax years, and
- the amount of tax due on Line 11 of the computation of Florida net income less the credits claimed on Lines 1 through 9 minus 3.3% of the amount that additions (Schedule I, Lines 1 and 7 through 22) exceed subtractions (Schedule II, Lines 3 through 13, and if your apportionment factor is not 100% Florida, Schedule IV, Line 8).



**Line 10 - Contaminated Site Rehabilitation Tax Credit: (AKA voluntary cleanup tax credit)**

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Line 11 - State Housing Tax Credit**

A credit is available against Florida corporate income tax based upon approved low income housing projects for a five (5) year credit period beginning with the year the project is completed. A taxpayer that wishes to participate in the State Housing Tax Credit Program must submit an application to the Florida Housing Finance Corporation. Attach a copy of the approval letter from the Florida Housing Finance Corporation to the return. Additional information can be obtained from the Low Income Housing Administrator at 850-488-4197.

**Note:** Taxpayers must include the amount claimed for the current year on Schedule I, Line 11.

**Line 12 - Florida Tax Credit Scholarship Program Credit: (AKA 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 select Tax Incentives to get to 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 (five [5] years for carry forward amounts from tax years beginning prior to January 1, 2018).

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1875, F.S.

**Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.**

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 12.

**Line 13 - Florida Renewable Energy Production Tax Credit**

A credit is available against Florida corporate income tax for electricity produced at a Florida facility from renewable energy. The credit is based upon additional electricity produced and sold between January 1, 2007, and June 30, 2010, or January 1, 2013, and June 30, 2016. Any unused amount of an allocated credit

may be carried forward for up to five (5) years. You may transfer this tax credit one time, in increments of 25% or more. Refer to Florida Form F-1193T, *Notice of Intent to Transfer a Florida Tax Credit*, which is available on the Department of Revenue's website.

Attach a copy of the certification received from the Department of Revenue or the Department of Agriculture and Consumer Services to your tax return showing the allocation of the 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 your return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

**Line 14 - New Markets Tax Credit**

A credit is available against Florida corporate income tax for a qualified investment under the Florida New Markets Development Program administered by the Department of Economic Opportunity. Attach a copy of the credit certification. You may carry forward any unused credit for a period of five (5) years.

Insurance companies may only claim this credit against their insurance premium tax due under s. 624.509, F.S.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

**Line 15 - Entertainment Industry Tax Credit**

A credit is available against Florida corporate income tax as part of the entertainment industry financial incentive program. The program is administered by the Office of Film and Entertainment. Visit their website at [filminflorida.com](http://filminflorida.com). Attach a copy of the approval letter for the tax credit or credit transfer to the return. Any unused credit may be carried forward for a period not to exceed five (5) years.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 15.

**Line 16 - 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.

**Line 17 - Energy Economic Zone Tax Credit**

A credit is available against Florida corporate income tax for eligible corporations located in an energy economic zone. Attach a copy of the certification approving the credit to the return.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 17.

**Line 18 - Other Credits**

Enter the amount of any other credits allowable against the corporate income/franchise tax. Attach a supporting schedule indicating the type and amount of any allowable credit.

**Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit**

A credit against insurance premium tax or corporate income tax is available to member insurers of FLAHIGA as follows:

- For each assessment levied before January 1, 1997, 0.1% of the amount of the assessment for each year following the year in which the assessment was paid.
- For each assessment levied and paid after December 31, 1996, 5% of the amount of the assessment for each of the 20 years following the year in which the assessment was paid.

The total amount of assessment that can be claimed as a credit is net of any refunds received.

However, if a member insurer ceases doing business, all uncredited assessments may be credited against its insurance premium or corporate income tax liability for the year it ceases doing business.

The same assessment amount may not be offset by an insurer against both its insurance premium and corporate income tax liabilities.

Attach a statement showing the computations to support the credit claimed, a copy of the Assessment Levy, and a copy of the Certificate of Contribution for each assessment claimed as a credit.

**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 9.

#### **Line 19 - Total Credits Against the Tax**

Enter the sum of Lines 1 through 18 on this line and on the front page of Florida Form F-1120 (Line 12).

### **Schedule R – Nonbusiness Income**

**Note:** Taxpayers that conduct business entirely within Florida do not need to complete Schedule R.

Nonbusiness income is not subject to apportionment, but is allocated as provided in s. 220.16, F.S. The term nonbusiness does not include income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations, or any amounts that could be included in apportionable income without violating the due process clause of

the U.S. Constitution. In general, all transactions and activities of a taxpayer that are dependent upon, or contribute to the operations of the taxpayer's economic enterprise as a whole, constitute the taxpayer's trade or business. Functionally related dividends are presumed to be business income.

Nonbusiness income means rents and royalties from real or tangible personal property, capital gains, interest, dividends, and patent and copyright royalties, to the extent they do not arise from transactions and activities in the regular course of a taxpayer's trade or business.

#### **Line 1 - Nonbusiness Income (Loss) Allocated to Florida**

Enter each type (for example: dividends, interest, and royalties) and the amount of nonbusiness income allocated to Florida on this line and on the front page of Florida Form F-1120 (Line 8).

#### **Line 2 - Nonbusiness Income (Loss) Allocated Elsewhere**

Enter each type (for example: dividends, interest, and royalties), the state or country to which the nonbusiness income is allocated, and the amount of nonbusiness income.

#### **Line 3 - Total Nonbusiness Income**

Enter the sum of Lines 1 and 2 on Line 3 and on Schedule II, Line 7.

### **Estimated Tax Worksheet**

You must make estimated payments if your corporate income tax liability exceeds \$2,500. Complete the worksheet to determine if estimated tax is due.

#### **Line 2 - Florida Exemption \$50,000**

**Members of a Controlled Group** - Only one \$50,000 exemption is allowed to a controlled group of corporations. For any Florida taxpayer who is a member of a controlled group, the manner in which the members allocate the \$50,000 exemption for purposes of filing the annual Florida return will be binding upon all members with respect to estimated tax. This includes the determination of whether a declaration was required and the computation of penalties and interest on underpayments.

## Examples of Florida Net Operating Loss Carry Forward Schedules

### For Taxpayers that Apportion (doing business outside Florida):

Tax Year	(a) Adjusted Federal Income/Loss	(b) Apportionment Fraction (rounded to 6 decimal places)	(c) Florida Apportioned Income/Loss (a) x (b)	(d) NOLCO Applied (Schedule IV)	(e) Florida Portion of Adjusted Federal Income/Loss (c + d)	(f) NOL Carry Forward to Next Year
2006	\$ (1,000,000)	0.123456	\$ (123,456)	\$ -	\$ (123,456)	\$ (123,456)
2007	\$ 750,000	0.130010	\$ 97,508	\$ (123,456)	\$ (25,948)	\$ (25,948)
2008	\$ 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
2006	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)
2007	\$ 750,000	\$ (1,000,000)	\$ (250,000)	\$ (250,000)
2008	\$ 1,500,000	\$ (250,000)	\$ 1,250,000	\$ -

### Forms

**Additional Florida forms** which may be needed.

<b>F-851</b>	<i>Corporate Income/Franchise Tax Affiliations Schedule</i>
<b>F-1065</b>	<i>Florida Partnership Information Return</i>
<b>F-1120A</b>	<i>Florida Corporate Short Form Income Tax Return</i>
<b>F-1120ES</b>	<i>Declaration/Installment of Florida Estimated Income/Franchise Tax</i>
<b>F-1120X</b>	<i>Amended Florida Corporate Income/Franchise Tax Return</i>
<b>F-1122</b>	<i>Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return</i>
<b>F-1156Z</b>	<i>Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax</i>
<b>F-1158Z</b>	<i>Enterprise Zone Property Tax Credit</i>
<b>F-2220</b>	<i>Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax</i>
<b>F-7004</b>	<i>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, forms, and tutorials are available on the Department's website at [floridarevenue.com](http://floridarevenue.com).

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

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

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

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

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

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

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

## References

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

Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.
Form F-1065	Florida Partnership Information Return	Rule 12C-1.051, F.A.C.
Form F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax	Rule 12C-1.051, F.A.C.
Form F-851	Corporate Income/Franchise Tax Affiliations Schedule	Rule 12C-1.051, F.A.C.
Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1122	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-1156Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax	Rule 12C-1.051, F.A.C.
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form DR-116200	Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form F-1193T	Notice of Intent to Transfer a Florida Energy Tax Credit	Rule 12C-1.051, F.A.C.



## Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

F-1120XN  
R. 01/22  
Rule 12C-1.051, F.A.C.  
Effective 01/22  
Page 1 of 2

Corporate income tax is imposed by section (s.) 220.11, Florida Statutes (F.S.). You must use Florida Form F-1120X to correct a tax return that you previously filed on Florida Forms F-1120 or F-1120A. Use Florida Form F-1120X to correct your return as originally filed or as later adjusted by an amended return, a claim for refund, or an examination.

**Note:** Florida law does not allow net operating loss carrybacks or capital loss carrybacks.

You must attach a copy of any schedule, form, or statement filed with the federal form that is applicable to your Florida Form F-1120X. A claim for refund is subject to audit verification and must be supported by proper documentation demonstrating the IRS has accepted the amended return and paid the refund so the Department of Revenue can process your claim. Such documentation might include a copy of the IRS letter approving

the refund or a copy of the refund check. You might also need a copy of the IRS transcript.

**When to file** – You may file Florida Form F-1120X only after you have filed the original return. You should file Florida Form F-1120X as soon as there is a change in the taxable income reported on your original return. Generally, you must file a refund claim within three years.

**Time Limitations** – You have 60 days to file Florida Form F-1120X after the adjustments to your federal taxable income have been agreed to or finally determined. These adjustments to your income may occur through a federal tax audit or a federal amended return. Per s. 220.23(2)(d), F.S., you must file a refund claim based on a federal audit adjustment within two years after the required Florida Form F-1120X filing date, whether or not you filed the Florida Form F-1120X.

### Specific Instructions

Enter the current name and address of your corporation. If the corporation's name has changed since you filed the original return, write the previous name of the business on the line marked "Formerly known as." If the name has not changed, leave this line blank.

Check the reason you are filing an amended return. If it is the result of an amended federal return, attach a copy. If it is the result of an Internal Revenue Service (IRS) audit adjustment, attach a signed, dated copy of IRS Form 4549-A (Income Tax Examination Changes) or other document evidencing the completed audit. Form 4549-A is also referred to as a Revenue Agent Report (RAR). Enter the date of the IRS report. Check the box showing the type of return that you are amending.

Record the Federal Employer Identification Number (FEIN) of the corporation. Enter the beginning and ending dates of the tax year for which you are filing an amended return. Enter the date of the last return filed for your corporation.

#### Part I

Enter all data in Part I of Florida Form F-1120X. You may need attachments to support the entries in Part I. Attach an appropriate updated Florida Form F-1120 schedule if there are changes. Any substitute schedules must contain all the required information and follow the format of the Department's printed schedules. Include the corporate name and FEIN on all attachments. Incomplete or missing information on Florida Form F-1120X may cause processing delays.

The line numbers on Florida Form F-1120X correspond to line numbers of the Florida Form F-1120, with a few exceptions. We outline these exceptions below. In Column A, enter the specified amounts from Florida Forms F-1120 or F-1120A as originally reported or later adjusted. In Column B, enter the corrected amount.

**Line 11 – Compute Corporate Income/Franchise Tax Due.** Multiply Line 10 by the tax rate applicable to the taxable year end. However, taxpayers that paid Florida Alternative Minimum

Tax (AMT) and taxpayers subject to the Florida AMT (taxable years beginning before January 1, 2018 repeal of AMT) because of federal adjustment should compare "regular" Florida tax, on Page 1 of Florida Form F-1120, to the Florida AMT due on Schedule VI of Florida Form F-1120. The taxpayer is liable for whichever is greater, and should enter this amount on Line 11.

In column A on Line 11, include any emergency excise tax as originally reported or as later adjusted prior to your tax year beginning on or after January 1, 2012. Emergency excise tax adjustments are no longer necessary on an amended return because emergency excise tax was repealed and all amounts previously reported and paid have been converted to credits.

**Line 13 – Total Corporate Income/Franchise Tax Due.** Subtract Line 12 from Line 11.

**Line 16 – Payments.** On Line 16a, enter the amount of estimated tax payments including any allowed overpayment credit from the prior year. On Line 16b, enter the amount of any tentative tax payments sent in with Florida Form F-7004. On Line 16c, enter the amount of any tax paid with the return and any tax paid after you filed the original return. If you paid tax as the result of an audit, include proper documentation.

**Line 19 – Total Amount Due or Overpayment.** Subtract Line 18 from Line 15 and enter the difference of tax due or overpayment. If this line reflects tax due, also enter this amount in the space provided on the front of the payment coupon. Make any check payable to the Florida Department of Revenue.

**Lines 20 through 22 – Overpayment.** Indicate how you wish to apportion your overpayment:

- Enter on Line 20 the amount of overpayment from Line 19 that you want credited to estimated tax,
- Enter on Line 21 the amount of overpayment from Line 19 to be offset against underpayments for other years if amended returns are also being filed for other years, and/or



- Enter on Line 22 the amount of overpayment from Line 19 you want refunded. Sub S corporations must include the Notice of Acceptance as an S Corporation from the IRS if it has not been included with previously filed returns.

**Part II – Explanation of Changes to Income, Deductions, Credits, etc. (Use the space provided and/or attach additional sheets.)** Enter the line reference for which a change is reported. Give the reason for each change. If the change involves an item of income, deduction, or credit that Florida Form F-1120 or its instructions requires you to support with a schedule, statement, or form, attach the correct schedule, statement, or form to this Florida Form F-1120X. Explain any computational changes and attach supporting schedules.

Explain any changes in the apportionment fraction used on the original return. Use Schedules III and IV of Florida Form F-1120 to recompute the apportionment fraction and to determine the Florida portion of adjusted federal or net income. Attach these schedules to Florida Form F-1120X.

#### Signature and Verification

An officer of the entity who is authorized to sign for that entity must sign all returns. An **original signature** is required. We will not accept a photocopy, facsimile, or stamped signature. A receiver, trustee, or assignee must sign any return you are required to file on behalf of your organization.

Any person, firm, or corporation who prepares a return for compensation must also sign the return and provide:

- Federal employer identification number (FEIN), and
- Preparer tax identification number (PTIN).

#### Where to Send Payments and Returns

Make check payable to and send with return to:  
Florida Department of Revenue  
5050 W Tennessee St  
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 22), send your return to:  
Florida Department of Revenue  
PO Box 6440  
Tallahassee FL 32314-6440

## Remember

- ✓ **Make your check payable to the Florida Department of Revenue in US dollars.**
- ✓ **Write your FEIN on your check.**
- ✓ **Sign your check and all returns.**
- ✓ **Attach your signed, dated copy of IRS Form 4549-A and/or other required documents.**

## Contact Us

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

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

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

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

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

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

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

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

## References

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

Form F-1120X	Amended Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120	Florida Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120A	Florida Corporate Short Form Income Tax Return	Rule 12C-1.051, F.A.C.
Form F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return	Rule 12C-1.051, F.A.C.

# **ATTACHMENT 3**



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

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

March 29, 2022

**MEMORANDUM**

**TO:** The Honorable Ron DeSantis, Governor  
Attention: Beau Beaubien, Chief of Staff

The Honorable Jimmy Patronis, Chief Financial Officer  
Attention: Tanya Cooper, Director of Cabinet Affairs  
Robert Tornillo, Senior Cabinet Aide

The Honorable Ashley Moody, Attorney General  
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture  
Attention: Kyle W. Troop, Director of Cabinet Affairs  
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

**THROUGH:** Jim Zingale, Executive Director

**FROM:** Lisa Vickers, Deputy Executive Director  
Andrea Moreland, Deputy Executive Director  
Alec Yarger, Deputy Director, Legislative and Cabinet Services

**SUBJECT:** Requesting Approval to File Notices of Proposed Rules and Hold Public Hearings; and  
Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption if the  
Rules Remain Unchanged

---

**Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact**

The Department has reviewed the proposed amended rules for compliance with sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not have an adverse impact on small businesses, small counties, or small cities and will not have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they will not have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

**What is the Department requesting?** Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for proposed amended rules. The Department therefore requests approval to publish Notices of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

- 12D-7.004, F.A.C., Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans
- 12D-7.005, F.A.C., Exemption for Disabled Veterans Confined to Wheelchairs



- 12D-7.0143, F.A.C., Additional Homestead Exemptions for Persons 65 and Older with Limited Household Income (proposed new title)
- 12D-8.0061, F.A.C., Assessments; Homestead Property Assessments at Just Value (repeal)
- 12D-8.0062, F.A.C., Assessments; Homestead; Limitations
- 12D-8.0063, F.A.C., Assessment of Changes, Additions, or Improvements to a Homestead (repeal)
- 12D-8.0064, F.A.C., Assessments; Correcting Errors in Assessments of a Homestead
- 12D-9.015, F.A.C., Petition; Form and Filing Fee
- 12D-9.038, F.A.C., Public Notice of Findings and Results of Value Adjustment Board
- 12D-17.002, F.A.C., Definitions
- 12D-17.003, F.A.C., Truth in Millage ("TRIM") Compliance
- 12D-17.004, F.A.C., Taxing Authority's Certification of Compliance; Notification by Department
- 12D-17.006, F.A.C., Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds
- 12D-18.003, F.A.C., Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes
- 12D-18.005, F.A.C., Adoption of Non-Ad Valorem Assessment Roll
- 12D-18.011, F.A.C., Incorporation of Forms (repeal)
- 12D-16.002, F.A.C., Index to Forms

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules including materials incorporated by reference, remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

***Why are the proposed rules necessary?***

The proposed amendments to Rule 12D-7.0143, F.A.C., are necessary to reflect amendments to section 196.075, F.S., by Chapter 2021-208, L.O.F., which remove the annual submission of a statement of income to the property appraiser by persons aged 65 and over with limited household income who receive an additional homestead exemption. The amendment requires property appraisers to notify taxpayers each year of the change in the income limitation amount, and requires persons receiving the additional homestead exemption to notify the property appraiser by May 1 if their income exceeds the limitation.

The proposed repeal of Rules 12D-8.0061 and 12D-8.0063, F.A.C., is necessary to remove rule language that is obsolete or redundant of provisions of section 193.155(3)(a) and (4)(b), F.S. The proposed amendments to Rules 12D-7.004, 12D-7.005, 12D-8.0062, and 12D-8.0064, F.A.C., remove reference to provisions in the rules proposed for repeal.

The proposed amendment to Rule 12D-9.015, F.A.C., is necessary to reflect section 194.011, F.S., amended by section 1, Chapter 2021-209, L.O.F., which allows condominium associations, cooperative associations, and homeowners' associations to file a single joint petition on behalf of its member unit owners with the value adjustment board.

The proposed amendment to Rule 12D-9.038, F.A.C., is necessary to reflect amendments to section 194.037, F.S., as amended by Section 19 of Chapter 2021-17, L.O.F., effective January 1, 2022, which allows the value adjustment board to publish notices of disclosure of tax impact as an Internet-only

publication on a newspaper's website as provided in Chapter 50, F.S., and removes the requirement for advertisements to be published in a newspaper of general paid circulation in the county.

The proposed amendments to Rules 12D-17.002, 12D-17.003, 12D-17.004, 12D-17.006, 12D-18.003, and 12D-18.005, F.A.C., are necessary to reflect the amendments to sections 19 and 21, Chapter 2021-17, L.O.F., effective January 1, 2022. The proposed amendments align these rules with the statutory provisions as amended in Chapter 50, F.S., and section 200.065, F.S., that provide for the internet-only publication of tax notices and advertisements by local taxing authorities.

The proposed amendment to Rule 12D-16.002, F.A.C., is necessary to incorporate, by reference, changes to six forms used in the administration of these provisions, as amended.

***What do the proposed rules do?***

***Rule 12D-7.004, F.A.C., Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans***

The proposed amendment to this rule removes references to the provisions of Rule 12D-8.0061, F.A.C., proposed to be repealed.

***Rule 12D-7.005, F.A.C., Exemption for Disabled Veterans Confined to Wheelchairs***

The proposed amendment to this rule removes references to the provisions of Rule 12D-8.0061, F.A.C., proposed to be repealed.

***Rule 12D-7.0143, F.A.C., Additional Homestead Exemptions for Persons 65 and Older with Limited Household Income (amended title)***

The proposed amendment to this rule removes the requirement for persons 65 and older with limited income who receive an additional homestead exemption to provide an annual statement of household income to the property appraiser, require the property appraiser to notify taxpayers of the annual household income limitation adjusted for the cost of living, and require persons receiving the additional exemption to notify the property appraiser by May 1, if the household income exceeds the limitation for that tax year.

***Rule 12D-8.0061, F.A.C., Assessments; Homestead Property Assessments at Just Value***

The proposed repeal of this rule removes an unnecessary rule that is redundant of section 193.155(3)(a), F.S., or that has become obsolete.

***Rule 12D-8.0062, F.A.C., Assessments; Homestead; Limitations***

The proposed amendment to this rule removes reference to Rules 12D-8.0061 and 12D-8.0063, F.A.C., proposed for repeal, and removes an unnecessary reference to Rule 12D-8.0064, F.A.C.

***Rule 12D-8.0063, F.A.C., Assessment of Changes, Additions, or Improvements to a Homestead***

The proposed repeal of this rule removes rule provisions that are redundant of section 193.155(4)(b), F.S., or that have become obsolete.

***Rule 12D-8.0064, F.A.C., Assessments; Correcting Errors in Assessments of a Homestead***

The proposed amendment to this rule removes references to a rule proposed for repeal, Rule 12D-8.0063, F.A.C.

Rule 12D-9.015, F.A.C., Petition; Form and Filing Fee

The proposed amendment to this rule incorporates the provisions of section 194.011(3) F.S., amended by section 1, Chapter 2021-209, L.O.F., which allow condominium associations, cooperative associations, and homeowners' associations to file a single joint petition on behalf of its member unit owners with the value adjustment board.

Rule 12D-9.038, F.A.C., Public Notice of Findings and Results of Value Adjustment Board

The proposed amendment to this rule aligns the rule with amendments to section 194.037, F.S., as amended by section 19, Chapter 2021-17, L.O.F., effective January 1, 2022, which allows the value adjustment board clerk to publish notices of disclosure of tax impact as an Internet-only publication on the newspaper's website as provided in Chapter 50, F.S., effective January 1, 2022.

Rule 12D-17.002, F.A.C., Definitions

The proposed amendment to this rule provides for the electronic publication of tax notices and advertisements as provided in Chapter 50, F.S., and section 200.065, F.S., as amended, effective January 1, 2022.

Rule 12D-17.003, F.A.C., Truth in Millage ("TRIM") Compliance

The proposed amendment to this rule provides for the electronic publication of tax notices and advertisements provided in Chapter 50, F.S., and section 200.065, F.S., as amended, effective January 1, 2022.

Rule 12D-17.004, F.A.C., Taxing Authority's Certification of Compliance; Notification by Department

The proposed amendment to this rule provides for the electronic publication of tax notices and advertisements provided in Chapter 50, F.S., and section 200.065, F.S., as amended, effective January 1, 2022. This rule is further amended to remove the requirement for school districts to submit a copy of Department of Education Forms ESE-139 (obsolete) and ESE-524A (no longer necessary).

Rule 12D-17.006, F.A.C., Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds

The proposed amendment to this rule provides for the electronic publication of tax notices and advertisements as provided in Chapter 50, F.S., and section 200.065, F.S., as amended, effective January 1, 2022.

Rule 12D-18.003, F.A.C., Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes

The proposed amendment to this rule aligns the rule with amendments to Chapter 50, F.S., by Chapter 2021-17, L.O.F., effective January 1, 2022, which allows a local government to publish its notice of intent to use the uniform method of collection for collecting non-ad valorem assessments on a newspaper's website.

Rule 12D-18.005, F.A.C., Adoption of Non-Ad Valorem Assessment Roll

The proposed amendment to this rule aligns the rule with the amendments to Chapter 50, F.S., effective January 1, 2022, which allows a local government to publish its notice of intent to adopt non-ad valorem assessments levied for the first time on a newspaper's website.

Rule 12D-18.011, F.A.C., Incorporation of Forms

The proposed repeal of this rule removes the duplication of the incorporation of six forms that are incorporated by reference in Rule 12D-16.002, F.A.C.

Rule 12D-16.002, F.A.C., Index to Forms

- Repeal Form DR-413, *Affidavit of Proof of Publication*. This form has been rendered obsolete by the change in the uniform proof of publication provided in sections 50.041 and 50.051, F.S., effective January 1, 2022. (sections 5-6, Chapter 2021-17, L.O.F.)
- Amend Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*. Allows for a single petition to be filed with the value adjustment board on behalf of members of a condominium association, cooperative association, or homeowner's association who own units. (section 1, Chapter 2021-209, L.O.F.)
- Amend Form DR-487, *Certification of Compliance*. Allows for publishing an advertisement on a newspaper's website as provided in Chapter 50, F.S., effective January 1, 2022. Requires a copy of the entire webpage for Internet publications to be provided as proof of publication with the uniform proof of publication affidavit. Removes the requirement to provide Department of Education Form ESE-139 (obsolete) and Form ESE-524A (needed information is provided on ESE-524). (sections 5-6, and 21, Chapter 2021-17, L.O.F.)
- Amend Form DR-500AR, *Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form]*. Allow a space for the property appraiser to notify the taxpayer of the annual household income limitation for persons 65 and older to qualify for an additional homestead exemption. Persons 65 and older receiving the exemption must respond to the property appraiser by May 1, if the household income exceeds the limitation. (section 1, Chapter 2021-208, L.O.F.)
- Amend Form DR-501SC, *Adjusted Gross Household Income Sworn Statement and Return*. The form is currently filed with the property appraiser each year by March 1. The amendment revises the form so that it is only required to be filed with the property appraiser the first time the exemption is claimed. (section 1, Chapter 2021-208, L.O.F.)
- Amend Form DR-534, *Application for Installment Payment of Property Taxes*. Requires property appraisers to accept late payment of the first installment payment through July 31. Eliminates the 5% penalty for late payment of the first installment payment for property taxes. (section 13, Chapter 2021-31, L.O.F.)

***Were comments received from external parties?***

Yes. The Department published Notices of Rule Development on November 1, 2021, and scheduled a workshop for November 16, 2021, if requested in writing. No request was received; however, a written comment was received requesting the field "Parcel ID" be retained in Form DR-501SC, *Household Income Sworn Statement and Return*. In response, the Department determined the field "Parcel ID" should be retained in Form DR-501SC.

Attachments

For each rule chapter, attached are copies of:

- Summaries, which includes:
  - Summary of Proposed Rules
  - Facts and Circumstances Justifying Proposed Rules
  - Federal Comparison Statements
  - Summary of Rule Development Workshop
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE  
EXEMPTIONS  
PROPOSED AMENDMENTS TO RULES 12D-7.004, 12D-7.005, AND 12D-7.0143

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12D-7.004 and 12D-7.005, F.A.C., remove references to the provisions of Rule 12D-8.0061, F.A.C., proposed to be repealed.

The proposed amendments to Rule 12D-7.0143, F.A.C., are necessary to remove the requirement for persons age 65 and older with limited income who receive an additional homestead exemption to provide an annual statement of household income to the property appraiser, require the property appraiser to notify taxpayers of the annual household income limitation adjusted for the cost of living, and require persons receiving the additional exemption to notify the property appraiser by May 1 if the household income exceeds the limitation for that tax year. The proposed amendments provide that persons applying for the exemption must submit a completed Original Application for Homestead and Related Tax Exemption (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1. The proposed amendments also provide information on where the annual homestead exemption adjusted income limitation is made available and remove documents to be submitted to the property appraiser with the application that will be provided in Form DR-501SC, as amended.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12D-7.004 and 12D-7.005 is to remove references to provisions of Rule 12D-8.0061, F.A.C, which is proposed to be repealed.

The purpose of the proposed amendments to Rule 12D-7.0143, F.A.C., is necessary to reflect section 196.075, F.S., as amended by Chapter 2021-208, 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

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-7.004, 12D-7.005, and 12D-7.0143, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. A written comment was received requesting the field “Parcel ID” be retained in Form DR-501SC, *Household Income Sworn Statement and Return*. In response, the Department agreed the field “Parcel ID” should be retained in Form DR-501SC.

## NOTICE OF PROPOSED RULE

### FLORIDA DEPARTMENT OF REVENUE

#### Property Tax Oversight Program

RULE NO.:      RULE TITLE:

12D-7.004      Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.

12D-7.005      Exemption for Disabled Veterans Confined to Wheelchairs.

12D-7.0143      Additional Homestead Exemption Up To \$50,000 for Persons 65 and Older Whose Household Income Does Not Exceed \$20,000 Per Year.

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rules 12D-7.004 and 12D-7.005, F.A.C., is to remove references to the provisions of Rule 12D-8.0061, F.A.C. The purpose of the proposed amendments to Rule 12D-7.0143, F.A.C., Additional Homestead Exemptions for Persons 65 and Older with Limited Household Income (proposed new title), is to reflect requirements for those aged 65 and older with limited household income to receive an additional homestead exemption. When in effect, this rule will reflect section 196.075, F.S., as amended by Chapter 2021-208, L.O.F.

SUMMARY: The proposed amendment to Rules 12D-7.004 and 12D-7.005, F.A.C., removes references to the provisions of Rule 12D-8.0061, F.A.C., proposed to be repealed.

The proposed amendments to Rule 12D-7.0143, F.A.C., reflect changes to section 196.075, F.S., by Chapter 2021-208, L.O.F. These changes remove the requirement for persons age 65 and older with limited income who receive an additional homestead exemption to provide an annual statement of household income to the property appraiser, require the property appraiser to notify taxpayers of the annual household income limitation adjusted for the cost of living, and require persons receiving the additional exemption to notify the property appraiser by May 1 if the household income exceeds the limitation for that tax year. The proposed amendments provide that persons applying for the exemption must submit a completed Original Application for Homestead and Related Tax Exemption (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1. The proposed amendments also provide information on where the annual homestead exemption adjusted income limitation is made available and remove documents to be submitted to the property appraiser with the application that will be provided in Form DR-501SC, as amended.



SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE  
RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 196.075(4)(d), (5) FS.

LAW IMPLEMENTED: 193.074, 196.075, 196.081, 196.091 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: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-7, FLORIDA ADMINISTRATIVE CODE  
EXEMPTIONS  
AMENDING RULES 12D-7.004, 12D-7.005 AND 12D-7.0143

**12D-7.004 Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans.**

(1) through (5) No change.

(6) A surviving spouse is not entitled to the homestead assessment increase limitation on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled or deceased veteran's exemption. Where the spouse transfers the exemption to a new homestead as provided in Section 196.081(3), F.S., the property must ~~shall~~ be assessed at just value as of January 1 of the year the property receives the transfer of the exempt amount from the previous homestead. ~~The real property shall be considered to first receive the exemption pursuant to subsection 12D-8.0061(1), F.A.C.~~

*Rulemaking Authority 195.027(1) FS. Law Implemented 196.081 FS. History--New 10-12-76, Formerly 12D-7.04, Amended 12-27-94, 12-30-97, 12-31-98, 11-12-20, xx-xx-xx.*

**12D-7.005 Exemption for Disabled Veterans Confined to Wheelchairs.**

(1) through (3) No change.

(4) The surviving spouse is not entitled to the homestead assessment increase limitation on the homestead property unless the spouse's residence on the property is continuous and permanent, regardless of the potential applicability of a disabled veteran's exemption. In such circumstances where the spouse remarries, as provided in Section 196.091(3), F.S., the property continues ~~shall continue~~ to qualify for the homestead assessment increase limitation. ~~Where the spouse sells or otherwise disposes of the property, it and any new homestead the spouse may establish shall be assessed pursuant to subsection 12D-8.0061(1), F.A.C.~~

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 196.091 FS. History--New 10-12-76, Formerly*

**12D-7.0143 Additional Homestead Exemptions ~~Exemption Up To \$50,000~~ for Persons 65 and Older with Limited ~~Whose Household Income Does Not Exceed \$20,000 Per Year.~~**

(1) The following procedures ~~shall~~ apply in counties and municipalities that have granted ~~an~~ additional homestead exemptions ~~exemption up to \$50,000~~ for persons 65 and older on January 1, whose household ~~adjusted gross~~ income for the prior year does not exceed \$20,000, adjusted annually on January 1, beginning January 1, 2001, by the percentage change in the average cost-of-living index. The annual adjusted income limitation for persons 65 and older is available on the Department's website at [floridarevenue.com/property/Pages/DataPortal.aspx](http://floridarevenue.com/property/Pages/DataPortal.aspx).

(2) A taxpayer applying for an ~~claiming the~~ additional exemption for the first time is required to submit an Original Application for Homestead and Related Tax Exemptions (Form DR-501) and a Household Income Sworn Statement and Return (Form DR-501SC) to the property appraiser by March 1 of the current tax year. Forms DR-501 and DR-501SC are incorporated by reference in Rule 12D-16.002, F.A.C., a sworn statement of adjusted gross income of the household (Form DR-501SC, Sworn Statement of Adjusted Gross Income of Household and Return, incorporated by reference in rule 12D-16.002, F.A.C.) to the property appraiser by March 1, comprising a confidential return of household income for the specified applicant and property. The sworn statement and return must be supported by copies of the ~~following~~ documents listed in Form DR-501SC required to be submitted for inspection by the property appraiser.:

(a) ~~Federal income tax returns for the prior year for each member of the household, which shall include the federal income tax returns 1040, 1040A and 1040EZ, if any; and,~~

(b) ~~Any request for an extension of time to file federal income tax returns; and,~~

(c) ~~Any wage earnings statements for each member of the household, which shall include Forms W-2, RRB-1042S, SSA-1042S, 1099, 1099A, RRD-1099 and SSA-1099, if any.~~

(3) The Proof of age shall be prima facie established for persons 65 and older by submission of one of the following: certified copy of birth certificate; drivers license or Florida identification card; passport; life insurance policy in effect for more than two years; marriage certificate; Permanent Resident Card (formerly known as Alien Registration Card); certified school records; or certified census record. In the absence of one of these forms of

~~identification~~, the property appraiser may rely on information submitted with the Form DR-501SC for appropriate proof of age.

~~(4) Supporting documentation is not required to be submitted with the sworn statement for renewal of the exemption, unless requested by the property appraiser.~~

~~(4)(5)~~ The property appraiser may not grant ~~or renew~~ the exemption if the required documentation including what is requested by the property appraiser is not provided.

(5) After the property appraiser has granted the exemption, the property appraiser must annually notify the taxpayer of the adjusted income limitation. The taxpayer must notify the property appraiser by May 1, if the taxpayer's household income exceeds the adjusted income limitation. The property appraiser may use Form DR-500AR, Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form], to exchange this information. Form DR-500AR is incorporated by reference in Rule 12D-16.002, F.A.C.

*Rulemaking Authority 195.027(1), 196.075(4)(d), (5), ~~213.06(1)~~ FS. Law Implemented 193.074, 196.075, ~~213.05~~ FS.*

*History—New 12-30-99, Amended 12-30-02, 11-1-12, xx-xx-xx.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE  
ASSESSMENT ROLL PREPARATION AND APPROVAL  
PROPOSED AMENDMENTS TO RULES 12D-8.0062 AND 12D-8.0064  
REPEALING 12D-8.0061 AND 12D-8.0063

SUMMARY OF PROPOSED RULES

The proposed repeal of Rule 12D-8.0061, F.A.C., removes an unnecessary rule that is redundant of section 193.155(3)(a), F.S., or that has become obsolete.

The proposed amendments to Rule 12D-8.0062, F.A.C., remove references to Rules 12D-8.0061 and 12D-8.0063, F.A.C., proposed for repeal, and removes an unnecessary reference to Rule 12D-8.0064, F.A.C.

The proposed repeal of Rule 12D-8.0063, F.A.C., removes provisions that are redundant of section 193.155(4)(b), F.S., or that have become obsolete.

The proposed amendment to Rule 12D-8.0064, F.A.C., removes references to a rule proposed for repeal, Rule 12D-8.0063, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed repeal of Rules 12D-8.0061 and 12D-8.0063, F.A.C., is necessary to remove rule language that is obsolete or redundant of provisions of section 193.155(3)(a) and (4)(b), F.S.

The proposed amendment to Rules 12D-8.0062 and 12D-8.0064, F.A.C., is necessary to remove references to rules that are proposed to be repealed.

FEDERAL COMPARISON STATEMENT

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

## SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for the proposed repeal of Rules 12D-8.0061 and 12D-8.0063 F.A.C., and proposed amendments to Rules 12D-8.0062 and 12D-8.0064, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments or repeals.

## NOTICE OF PROPOSED RULE

### FLORIDA DEPARTMENT OF REVENUE

#### Property Tax Oversight Program

#### RULE NO.:      RULE TITLE:

12D-8.0061	Assessments; Homestead Property Assessments at Just Value
12D-8.0062	Assessments; Homestead; Limitations
12D-8.0063	Assessment of Changes Additions, or Improvements to a Homestead
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead

PURPOSE AND EFFECT: The proposed repeal of Rules 12D-8.0061 and 12D-8.0063, F.A.C., is necessary to remove rule language that is obsolete or redundant of provisions of section 193.155(3)(a) and (4)(b), F.S.

The proposed amendment to Rules 12D-8.0062 and 12D-8.0064, F.A.C., is necessary to remove references to rules that are proposed to be repealed.

SUMMARY: The proposed repeal of Rule 12D-8.0061, F.A.C., removes an unnecessary rule that is redundant of section 193.155(3)(a), F.S., or that has become obsolete.

The proposed amendment to Rule 12D-8.0062, F.A.C., removes reference to Rules 12D-8.0061 and Rule 12D-8.0063, F.A.C., proposed for repeal, and removes an unnecessary reference to Rule 12D-8.0064, F.A.C.

The proposed repeal to Rule 12D-8.0063, F.A.C., removes provisions that are redundant of section 193.155(4)(b), F.S., or that have become obsolete.

The proposed amendment to Rule 12D-8.0064, F.A.C., removes references to a rule proposed for repeal, Rule 12D-8.0063, F.A.C.

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

##### RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a



SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1) FS.

LAW IMPLEMENTED: 192.042, 193.011, 193.023, 193.155, 193.1551, 196.011, 196.161 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: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-8, FLORIDA ADMINISTRATIVE CODE  
ASSESSMENT ROLL PREPARATION AND APPROVAL  
REPEALING RULES 12D-8.0061 AND 12D-8.0063  
AMENDING RULES 12D-8.0062 AND 12D-8.0064

**12D-8.0061 Assessments; Homestead Property Assessments at Just Value.**

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, ~~213.05~~ FS. History—New 12-27-94, Amended 10-2-07, 11-1-12, Repealed xx-xx-xx.*

**12D-8.0062 Assessments; Homestead; Limitations.**

(1) This rule ~~governs shall govern~~ the determination of the assessed value of property subject to the homestead assessment limitation under Article VII, Section 4(d), Florida Constitution and Section 193.155, F.S., except as it relates provided in Rules 12D-8.0061, 12D-8.0063 and 12D-8.0064, F.A.C., relating to changes, additions or improvements, changes of ownership, and corrections, and transfers of homestead assessment limitation difference (“portability”).

(2) through (7) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 196.031, ~~213.05~~ FS. History—New 10-4-95, Amended xx-xx-xx.*

**12D-8.0063 Assessment of Changes, Additions, or Improvements to a Homestead.**

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 192.042, 193.011, 193.023, 193.155, 193.1551, ~~213.05~~ FS. History—New 12-27-94, Amended 12-25-96, 1-16-06, 11-20-07, Repealed xx-xx-xx.*

**12D-8.0064 Assessments; Correcting Errors in Assessments of a Homestead.**

(1) This rule ~~applies shall apply~~ where any change, addition, or improvement is not considered in the assessment of a property as of the first January 1 after it is substantially completed. The property appraiser must ~~shall~~ determine the just value for such change, addition, or improvement ~~as provided in Rule 12D-8.0063, F.A.C.,~~

and adjust the assessment for the year following the substantial completion of the change, addition, or improvement, as if the assessment had been correctly made as ~~provided in subsection 12D-8.0063(1), F.A.C.~~ The property appraiser must ~~shall~~ adjust the assessed value of the homestead property for all subsequent years.

(2) through (3) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.011, 193.023, 193.155, 196.011, 196.161*

*FS. History--New 12-27-94, Amended 12-28-95, 9-19-17, xx-xx-xx.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEWS; UNIFORM  
RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS  
PROPOSED AMENDMENTS TO RULES 12D-9.015 AND 12D-9.038

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12D-9.015, F.A.C., allow condominium associations, cooperative associations, and homeowners' associations to file a single joint petition on behalf of its member unit owners with the value adjustment board.

The proposed amendments to Rule 12D-9.038, F.A.C., allow the value adjustment board clerk to publish notices of disclosure of tax impact as an Internet-only publication on the newspaper's website as provided in Chapter 50, F.S.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rule 12D-9.015, F.A.C., is necessary to incorporate provisions of section 194.011(3) F.S., amended by section 1, Chapter 2021-209, L.O.F.

The purpose of the proposed amendments to Rule 12D-9.038, F.A.C., is necessary to align the rule with section 194.037, F.S., as amended by section 19, Chapter 2021-17, 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

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-9.015 and 12D-9.038, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

## NOTICE OF PROPOSED RULE

### FLORIDA DEPARTMENT OF REVENUE

#### Property Tax Oversight Program

#### RULE NO.:      RULE TITLE:

12D-9.015      Petition; Form and Filing Fee

12D-9.038      Public Notice of Findings and Results of Value Adjustment Board

**PURPOSE AND EFFECT:** The purpose of the amendment to Rule 12D-9.015, F.A.C., is to incorporate the provisions of section 194.011(3) F.S., as amended by section 1, Chapter 2021-209, L.O.F.

The purpose of the amendments to Rule 12D-9.038, F.A.C., is to align the rule with section 194.037, F.S., as amended by section 19, Chapter 2021-17, L.O.F.

**SUMMARY:** The proposed amendments to Rule 12D-9.015, F.A.C., allow condominium associations, cooperative associations, and homeowners' associations to file a single joint petition on behalf of its member unit owners with the value adjustment board.

The proposed amendments to Rule 12D-9.038, F.A.C., allow the value adjustment board clerk to publish notices of disclosure of tax impact as an Internet-only publication on the newspaper's website as provided in Chapter 50, F.S.

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

#### RATIFICATION:

The Agency has determined that these rules 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that these proposed rules are not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 194.037, 195.022, 196.151, 197.2425 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: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE  
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE REVIEWS; UNIFORM  
RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE ADJUSTMENT BOARDS  
AMENDING RULES 12D-9.015 AND 12D-9.038

**12D-9.015 Petition; Form and Filing Fee.**

(1) through (6) No change.

(7) Filing Fees. By resolution of the value adjustment board, a petition must ~~shall~~ be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

(a) Other than fees required for late filed applications under Sections 193.155(8)(j) and 196.011(8), F.S., only a single filing fee may ~~shall~~ be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts.

(b) No change.

(c) For single joint petitions filed pursuant to Section 194.011(3)(e), (f), or (g), F.S., a single filing fee is to ~~shall~~ be charged. Such fee must ~~shall~~ be calculated as the cost of the time required for the special magistrate to hear ~~in hearing~~ the joint petition and may ~~shall~~ not exceed \$5 per unit, parcel, or account, ~~for each additional parcel or account included in the petition~~, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property owners.

(d) through (e) No change.

(8) An owner of contiguous, undeveloped parcels may file a single joint petition if the property appraiser determines such parcels are substantially similar in nature. A condominium association, cooperative association, or any homeowners' association as defined in Section 723.075, F.S., with approval of its board of administration or directors, may file with the value adjustment board a single joint petition on behalf of any association members who

own units or parcels of property which the property appraiser determines are substantially similar with respect to location, proximity to amenities, number of rooms, living area, and condition. An owner of multiple tangible personal property accounts may file a single joint petition if the property appraiser determines that the tangible personal property accounts are substantially similar in nature. The property appraiser must ~~shall~~ provide the petitioner with such determination upon request by the petitioner. The petitioner must obtain the determination from the property appraiser prior to filing the petition and must file the determination provided and completed by the property appraiser with the petition. An incorporated attached list of units, parcels, or accounts by parcel number or account number, with an indication on the petition form showing a joint petition, is ~~shall be~~ sufficient to signify a joint petition.

(9) Persons Authorized to Sign and File Petitions. The following persons may sign and file petitions with the value adjustment board.

(a) through (b) No change.

(c) A compensated person, who is not an employee of the taxpayer or of an affiliated entity and who is not acting as a licensed or certified professional listed in paragraph 12D-9.018(3)(a), F.A.C., may sign and file a petition on the taxpayer's behalf if the taxpayer has authorized such person by power of attorney. If the petition is not signed by the taxpayer, such person must provide a copy of the power of attorney to the board clerk at the time the petition is filed. This power of attorney is valid only for representing a single taxpayer in a single assessment year, and must identify the units, parcels, or accounts for which the person is authorized to represent the taxpayer and must conform to the requirements of Chapter 709, Part II, F.S. A taxpayer may use a Department of Revenue form to grant the power of attorney or may use a different form provided it meets the requirements of Chapter 709, Part II, and Section 194.034(1), F.S. The Department has adopted Form DR-486POA, Power of Attorney for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the power of attorney.

(d) An uncompensated person, who has a taxpayer's signed written authorization to represent the taxpayer, is authorized to sign and file a petition on the taxpayer's behalf if, at the time the petition is filed, such person provides a copy of the taxpayer's written authorization to the board clerk with the petition or the taxpayer's signed written authorization is contained on the petition form. This written authorization is valid only for representing a single taxpayer in a single assessment year and must identify the units, parcels, or accounts for which the person is

authorized to represent the taxpayer. A taxpayer may use a Department of Revenue form to grant the authorization in writing or may use a different form provided it meets the requirements of Section 194.034(1), F.S. The Department has adopted Form DR-486A, Written Authorization for Representation Before the Value Adjustment Board, which is incorporated by reference in Rule 12D-16.002, F.A.C., as a form available to taxpayers for granting the written authorization.

(10) through (18) No change.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 197.2425 FS. History—New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, xx-xx-xx.*

#### **12D-9.038 Public Notice of Findings and Results of Value Adjustment Board.**

(1) No change.

(2) If published in the print edition of a newspaper, the ~~The~~ size of the notice shall be at least a quarter page size advertisement of a standard or tabloid size newspaper, the headline must be set in a type no smaller than 18 point, and the notice must be published in a part of the paper where legal notices and classified advertisements are not published. The ~~newspaper~~ notice must ~~shall~~ include all of the above information and no change shall be made in the format or content without department approval. ~~The notice shall be published in a part of the paper where legal notices and classified ads are not published.~~

(3) The notice of the findings and results of the value adjustment board shall be published as provided by Chapter 50, F.S. in a newspaper of paid general circulation within the county. It shall be the specific intent of the publication of notice to reach the largest segment of the total county population. ~~Any newspaper of less than general circulation in the county shall not be considered for publication except to supplement notices published in a paper of general circulation.~~

(4) The headline of the notice ~~shall be set in a type no smaller than 18 point and~~ shall read “TAX IMPACT OF VALUE ADJUSTMENT BOARD.”

(5) No change.

(6) Copies of the forms incorporated in Rule 12D-16.002, F.A.C., may be obtained from the Department’s website ~~at~~ floridarevenue.com/property/forms.

*Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 194.032, 194.034, 194.037, ~~213.05~~ FS. History—New 3-30-10, Amended xx-xx-xx.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C. (Index to Forms) repeal one form and amend five current forms relating to 2021 law changes as follows:

Repeal Form DR-413, *Affidavit of Proof of Publication*. This form has been rendered obsolete by the proof of publication provided in sections 50.041 and 50.051, F.S., effective January 1, 2022, as amended by sections 5-6, Chapter 2021-17, L.O.F.

Amend Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*. Section 1, Chapter 2021-209, L.O.F., amends section 194.011(3), F.S., to add the word “units” to describe types of property for which condominium, cooperative or homeowners’ associations can file single joint petitions with the value adjustment board on behalf of association members who do not opt out of the petition.

Amend Form DR-487, *Certification of Compliance*. Section 21 of Chapter 2021-17, L.O.F., amends section 200.065, F.S., effective January 1, 2022, to allow for publishing an advertisement on a newspaper’s website as provided in Chapter 50, F.S. Sections 5 and 6 of the law revise the uniform affidavit to be used when providing proof of publication of required advertisements, and, that a copy of the entire webpage for Internet publications is to be provided. Removes the requirement for school districts to submit a copy of Department of Education Forms ESE-139 (obsolete) and ESE-524A (needed information is provided on ESE-524).

Amend Form DR-500AR, *Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form]*. Section 1, Chapter 2021-208, L.O.F., amends section 196.075(5), F.S. The amendments add the annual household income limitation for persons age 65 and older to qualify for an additional homestead exemption to the form, and provisions to allow a person receiving the household exemption to notify the property appraiser by May 1 if the household income exceeds the limitation.

Amend Form DR-501SC, *Adjusted Gross Household Income Sworn Statement and Return*. Section 1, Chapter 2021-208, L.O.F., amends section 196.075, F.S. The proposed amendments remove the annual household income submission requirement for limited income persons age 65 and older who receive an additional homestead exemption, add information about where the annual income limitations are available on the Department's website, add acceptable forms of documentation to establish an applicant's age, and update the signatory requirements for persons to execute this sworn statement of household income.

Amend Form DR-534, *Application for Installment Payment of Property Taxes*. Section 13, Chapter 2021-31, L.O.F., amends section 197.222(1)(a), F.S., to require tax collectors to accept a late payment of the first installment for property tax through July 31 and eliminates the 5% late payment and loss of discount penalty. In addition, modifies the format of the information provided in the form.

#### FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., are necessary to incorporate, by reference, amended Forms DR-486, DR-487, DR-500AR, DR-501SC, and DR-534; and the repeal of obsolete Form DR-413 is to incorporate 2021 legislative changes.

#### FEDERAL COMPARISON STATEMENT

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

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

##### NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held.

The Department received a written comment on the Form DR-501SC. The Osceola County Property Appraiser requested the Department remove the proposed deletion of 'Parcel ID' field. The Department retained the Parcel ID field.

## NOTICE OF PROPOSED RULE

### FLORIDA DEPARTMENT OF REVENUE

#### Property Tax Oversight Program

RULE NO.:      RULE TITLE:

12D-16.002      Index to Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12D-16.002, F.A.C., is to incorporate, by reference amended Forms DR-486, DR-487, DR-500AR, DR-501SC, and DR-534. The repeal of obsolete Form DR-413 to incorporate 2021 legislative changes.

**SUMMARY:** The proposed amendments to Rule 12D-16.002, F.A.C., adopt, by reference, 2021 law changes to the following forms:

Repeal Form DR-413, *Affidavit of Proof of Publication*. This repeal removes the form rendered obsolete by the proof of publication provided in sections 50.041 and 50.051, F.S., effective January 1, 2022, as amended by sections 5-6, Chapter 2021-17, L.O.F.

Amend Form DR-486, *Petition to the Value Adjustment Board – Request for Hearing*. Section 1, Chapter 2021-209, L.O.F.; amends section 194.011(3), F.S., to add the word “units” to describe types of property for which condominium, cooperative or homeowners’ associations can file single joint petitions with the value adjustment board on behalf of association members who do not opt out of the petition.

Amend Form DR-487, *Certification of Compliance*. Section 21 of Chapter 2021-17, L.O.F., amends section 200.065, F.S., effective January 1, 2022, to allow for publishing an advertisement on a newspaper’s website as provided in Chapter 50, F.S. Sections 5 and 6 of the law revises the uniform affidavit to be used when providing proof of publication of required advertisements and provides that a copy of the entire webpage for internet publications is to be provided. The requirement for school districts to submit a copy of Department of Education Forms ESE-139 (obsolete) and ESE-524A (needed information is provided on ESE-524) is removed.

Amend Form DR-500AR, *Removal of Homestead Exemption(s) [front side of form]; Automatic Renewal for Homestead Exemption [back side of form]*. Section 1, Chapter 2021-208, L.O.F., amends section 196.075(5), F.S. The amendments add the annual household income limitation for persons age 65 and older to qualify for an additional homestead exemption to the form, and adds provisions to allow a person receiving the household exemption to notify the property appraiser by May 1 if the household income exceeds the limitation.



Amend Form DR-501SC, *Adjusted Gross Household Income Sworn Statement and Return*. Section 1, Chapter 2021-208, L.O.F., amends section 196.075, F.S. The proposed amendments remove the annual household income submission requirement for limited income persons age 65 and older who receive an additional homestead exemption, add information about where the annual income limitations are available on the Department's website, add acceptable forms of documentation to establish an applicant's age, and update the signatory requirements for persons to execute this sworn statement of household income.

Amend Form DR-534, *Application for Installment Payment of Property Taxes*. Section 13, Chapter 2021-31, L.O.F., amends section 197.222(1)(a), F.S. The proposed amendments require tax collectors to accept a late payment of the first installment for property tax through July 31 and to eliminate the 5% late payment and loss of discount penalty. In addition, the format of the information provided in the form is modified.

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

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1) FS.

LAW IMPLEMENTED: 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24,

196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 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: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@FloridaRevenue.com](mailto:DORPTO@FloridaRevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE  
ADMINISTRATION OF FORMS  
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department's website at [floridarevenue.com/property/forms](http://floridarevenue.com/property/forms) ~~<http://floridarevenue.com/property/>~~, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number through (10)	Form Title	Effective Date
(2)		No Change.	
<del>(11)</del>	<del>DR-413</del>	<del>Affidavit of Proof of Publication (r. 2/91)</del>	<del>2/91</del>
(12) through (25) Renumbered (11) through (24) No Change.			
<del>(11)</del> <del>(12)</del>	<del>through (24)</del> <del>(25)</del>	No Change.	
<del>(25)</del> <del>(26)</del> (a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. <u>xx/xx</u> <del>04/18</del> )	<u>xx/xx</u> <del>04/18</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____09241">https://www.flrules.org/Gateway/reference.asp?No=Ref-____09241</a>	
(b)	through (f)	No Change.	
(g)	DR-487	Certification of Compliance (r. <u>xx/xx</u> )	<u>xx/xx</u> <del>11/12</del>
		<a href="https://www.flrules.org/Gateway/reference.asp?No=Ref-____01779">https://www.flrules.org/Gateway/reference.asp?No=Ref-____01779</a>	
(h)		No Change.	
(27) through (36) Renumbered (26) through (35) No Change.			

~~(36)(37)~~ DR-500AR Removal of Homestead Exemption(s) [front side of form]; Automatic 01/22 ~~11/12~~  
Renewal for Homestead Exemption [back side of form] (r. 01/22 ~~11/12~~)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_01791](https://www.flrules.org/Gateway/reference.asp?No=Ref-____01791)

(38) through (39) Renumbered (37) through (38) No Change.

(a) through (g) No Change.

(h) DR-501SC ~~Adjusted Gross~~ Household Income Sworn Statement and Return 01/22 ~~11/12~~  
(r. 01/22 ~~11/12~~)  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_01799](https://www.flrules.org/Gateway/reference.asp?No=Ref-____01799)

(i) No change.

(40) through (52) Renumbered (39) through (51) No Change.

(a) No change.

(b) DR-534 Application for Installment Payment of Property Taxes (r. xx/xx ~~4/16~~) xx/xx ~~4/16~~  
[https://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_06521](https://www.flrules.org/Gateway/reference.asp?No=Ref-____06521)

(53) through (61) Renumbered (52) through (60) No Change.

*Rulemaking Authority 195.027(1), 196.075(4)(d), (5) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.318, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.131, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, 7-9-19, 12-7-20, 10-26-21, xx-xx-xx.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE  
TRUTH IN MILLAGE (“TRIM”) COMPLIANCE  
AMENDING RULES 12D-17.002, 12D-17.003, 12D-17.004, AND 12D-17.006

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12D-17.002, 12D-17.003, 12D-17.004, and 12D-17.006, F.A.C., align the rules with the statutory provisions for Internet-only publication of notices and advertisements by local taxing authorities. The proposed amendments provide for the Internet-only publication of tax notices and advertisements as provided in Chapter 50, F.S., and section 200.065, F.S., as amended. In addition, the proposed amendments to Rule 12D-17.004, F.A.C., remove the requirement for school districts to submit a copy of Department of Education Forms ESE-139 and ESE-524A.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendments to Rules 12D-17.002, 17.003, 17.004, and 17.006, F.A.C., is to incorporate the provisions of section 21, Chapter 2021-17, L.O.F., effective January 1, 2022.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-17.002, 12D-17.003, 12D-17.004, and 12D-17.006, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol. 47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16,

2021, if requested in writing. The Department received no requests for the workshop and no workshop was held.

The Department received no written comments on the rule amendments.

## NOTICE OF PROPOSED RULE

### FLORIDA DEPARTMENT OF REVENUE

#### Property Tax Oversight Program

RULE NO.:      RULE TITLE:

12D-17.002      Definitions

12D-17.003      Truth in Millage (“TRIM”) Compliance

12D-17.004      Taxing Authority’s Certification of Compliance; Notification by Department

12D-17.006      Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12D-17.002, 17.003, 17.004, and 17.006, F.A.C., is to incorporate the provisions of section 21, Chapter 2021-17, L.O.F., effective January 1, 2022.

SUMMARY: The proposed amendments to Rules 12D-17.002, 17.003, 17.004, and 17.006, F.A.C., align the rules with the statutory provisions for Internet-only publication of notices and advertisements by local taxing authorities provided in Chapter 50, F.S., and section 200.065, F.S., as amended. In addition, the proposed amendments to Rule 12D-17.004, F.A.C., remove the requirement for school districts to submit a copy of Department of Education Forms ESE-139 and ESE-524A.

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

RATIFICATION: The Agency has determined that these rules 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that these proposed rules are not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 218.26 FS.



LAW IMPLEMENTED: 129.03, 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63, 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: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE  
TRUTH IN MILLAGE (“TRIM”) COMPLIANCE  
AMENDING RULES 12D-17.002, 12D-17.003, 12D-17.004, AND 12D-17.006

**12D-17.002 Definitions.**

(1) No Change.

(2) In addition, the following definitions ~~shall~~ apply:

(a) through (i) No Change.

(j) “Proof of publication” means proof, provided by a newspaper in the form provided in sections 50.041 and 50.051, F.S., in a manner described in Chapter 50, F.S., showing the dates that the ~~described~~ information or notice was published, ~~in the newspaper as described.~~

(k) through (r) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001(8), 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-27-94, 12-25-96, xx-xx-xx.*

**12D-17.003 Truth in Millage (“TRIM”) Compliance.**

(1) through (2) No change.

(3) A taxing authority other than a school district must ~~shall~~:

(a) through (c) No change.

(d) Advertise whenever possible, in a newspaper published in the county at least weekly unless the only newspaper in the county is published less than weekly ~~of general circulation in the county~~ or in a geographically limited insert of the newspaper ~~if the insert is published at least twice weekly twice each week~~ and the circulation of such insert includes the geographic boundaries of the taxing authority. Instead ~~In lieu~~ of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., notice of its intent to adopt a final millage and budget. The advertisement must appear within 15 days of the hearing adopting the tentative millage and budget. The form generally provides that the

notice must consist of a notice of tax increase or notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the hearing advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(e) Hold the final budget hearing on or after 2 days and within 5 days from the day the advertisements are first published, scheduled as required by Section 200.065(2)(e)2., F.S. In the event that this hearing is rescheduled or recessed the taxing authority ~~must~~ shall publish a notice of the rescheduled date of the hearing as required by Section 200.065(2)(e)2., F.S. If published in the print edition of the newspaper as ~~As provided in~~ by Section 200.065(3), F.S., the recessed hearing advertisement must ~~shall~~ not be placed in the legal notices or classified advertisements ~~advertising~~ section of the newspaper. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(f) through (h) No change.

(4) A school district ~~must~~ shall:

(a) through (b) No change.

(c) Advertise whenever possible, the tentative millage and budget hearing in a newspaper ~~of general circulation~~ in the county published at least weekly unless the only newspaper in the county is published less than weekly or in a geographically limited insert of the newspaper if the insert is published at least twice weekly ~~twice each week~~ and the circulation of such insert includes the geographic boundaries of the taxing authority. ~~Instead~~ In lieu of the published notice, the taxing authority may send by mail to each elector residing in the jurisdiction of the taxing authority, in the form provided in Section 200.065(3), F.S., within 29 days after the certification date notice of its intent to tentatively adopt a millage and budget. The form generally provides that the notice must consist of a notice of proposed tax increase advertisement or notice of budget hearing advertisement and an adjacent budget summary advertisement as provided in Section 200.065(3), F.S. If published in the print edition of the newspaper as provided in Section 200.065(3), F.S., the advertisement must not be placed in the legal notices or classified advertisements section of the newspaper. The school district ~~must~~ shall also publish a Notice of Tax for School Capital Outlay advertisement, as required by Section 200.065(10)(a) ~~200.065(9)~~, F.S., if applicable. Otherwise, the advertisement must be published as provided in Chapter 50, F.S.

(d) through (e) No change.

(f) Hold a public hearing on the final millage rate and budget on or after 10 days after the mailing and within 80 days of the certification date, scheduled as required by Section 200.065(2)(e)2., F.S. In the event that this hearing is rescheduled or recessed, the taxing authority must ~~shall~~ publish a notice of the rescheduled date of the hearing as required by Section 200.065(2)(e)2., F.S. If published in the print edition of the newspaper, as ~~As~~ provided by Section 200.065(3), F.S., the recessed hearing advertisement must ~~shall~~ not be placed in the legal notices or classified advertisements section of the newspaper.

(g) through (i) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 129.03, 195.002, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 1-11-94, 4-18-94, 12-27-94, 12-25-96, 12-31-98, xx-xx-xx.*

#### **12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department.**

(1) No change.

(2)(a) For taxing authorities other than school districts, the certification of compliance must ~~shall~~ be made by filing the following items with the Department:

1. A copy of the Certification of Taxable Value, Form DR-420.
2. A copy of the ordinance or resolution adopting the millage rate.
3. A copy of the ordinance or resolution adopting the budget.
4. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication, containing the final budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(d) and (3)(a), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d) and (3)(b), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement. For multicounty taxing authorities, the entire page from the newspaper or the entire webpage from an Internet-only publication, containing the notice of proposed tax increase advertisement or notice of tax increase advertisement required by Sections 200.065(2)(d), (3)(a), (3)(g) and (9), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(d), (3)(b), (3)(e) and (8), F.S., and which is required to be adjacent to the budget summary advertisement.

5. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only

publication, containing the budget summary advertisement required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by paragraph 4. of this rule subsection above.

6. No change.

7. For counties only, a copy of the Notice of Tax Impact of the Value Adjustment Board advertisement described in Section 194.037, F.S., and Rule 12D-9.038, F.A.C. (the entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication).

8. through 15. No change.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(b) For school districts, the certification of compliance must ~~shall~~ be made by filing the following items with the Department:

1. A copy of the Certification of Taxable Value, Form DR-420S.

2. A copy of Department of Education Form ESE-524.

~~3. A copy of Page 1 of the District Summary Page, Department of Education Form ESE-139.~~

~~3.4.~~ The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the tentative budget hearing advertisement, which is the notice of proposed tax increase advertisement required by Sections 200.065(2)(f) and (3)(c) or (3)(d), F.S., or the notice of budget hearing advertisement required by Sections 200.065(2)(f) and (3)(e), F.S., whichever is appropriate, and which is required to be adjacent to the budget summary advertisement ~~(the entire page from the newspaper).~~

~~4.5.~~ Proof of publication from the newspaper of the tentative budget hearing advertisement.

5. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the budget summary advertisement, required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by sub-paragraph 4.

~~6. The budget summary advertisement required by Sections 200.065(3)(l) and 129.03(3)(b), F.S., adjacent to the advertisement required by paragraph 4., of this rule subsection, above (the entire page from the newspaper).~~

~~6.7.~~ No change.

7.8. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing the Notice of Tax for School Capital Outlay advertisement, required by Section 200.069(10)(a), F.S. ~~(the entire page from the newspaper).~~

9. through 11. Renumbered 8. through 10. No change.

~~12. A copy of Department of Education Form ESE 524A, Critical Needs Millage Resolution, if used.~~

~~11.13. The entire page from the print edition of the newspaper or the entire webpage from an Internet-only publication containing an Amended Notice of Tax for School Capital Outlay advertisement, required by Section 200.065(10)(b), F.S. (the entire page from the newspaper).~~

14. through 16. Renumbered 12. through 14. No change.

The forms listed above are incorporated by reference in Rule 12D-16.002, F.A.C.

(3) through (4) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 11-1-12, xx-xx-xx.*

#### **12D-17.006 Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds.**

(1) No change.

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

(c) The Department must ~~shall~~ notify the taxing authority that it must ~~shall~~ be required to file a new certification after completion of the readvertisement and the reholding of the hearing(s), containing the following items:

1. Copy of advertisements (entire page from the print edition of a newspaper or the entire webpage of an Internet-only publication).

2. through 6. No change.

(d) through (g) No change.

(3) through (6) No change.

*Rulemaking Authority 195.027(1), ~~213.06(1)~~, 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, ~~213.05~~, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 11-1-12, xx-xx-xx.*

NAME OF PERSON ORIGINATING THE PROPOSED RULE: Mike Cotton

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-18, FLORIDA ADMINISTRATIVE CODE  
NON-AD VALOREM ASSESSMENTS AND SPECIAL ASSESSMENTS  
AMENDING RULES 12D-18.003 AND 12D-18.005  
REPEALING RULE 12D-18.011

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-18.003, F.A.C., allows a local government to publish its notice of intent to use the uniform method of collection for collecting non-ad valorem assessments on a newspaper's website.

The proposed amendment to Rule 12D-18.005, F.A.C., allows a local government to publish its notice of intent to adopt non-ad valorem assessments levied for the first time on a newspaper's website.

The proposed repeal of Rule 12D-18.011, F.A.C., removes the duplication of incorporated forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rules 12D-18.003 and 12D-18.005, F.A.C., is necessary to align the rule with amendments to Chapter 50, F.S., by Chapter 2021-17, L.O.F., effective January 1, 2022.

The repeal of Rule 12D-18.011, F.A.C., is necessary to remove the duplication of the incorporation of forms that are incorporated by reference in Rule 12D-16.002, F.A.C.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2021

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-18.003, 12D-18.005, and 12D-18.011, F.A.C., in the *Florida Administrative Register* on November 1, 2021 (Vol.



47, No. 212, pp. 5110-5114). The Department scheduled a rule development workshop for November 16, 2021, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments or repeal.

## NOTICE OF PROPOSED RULE

### FLORIDA DEPARTMENT OF REVENUE

#### Property Tax Oversight Program

#### RULE NO.:      RULE TITLE:

12D-18.003      Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes

12D-18.005      Adoption of Non-Ad Valorem Assessment Roll

12D-18.011      Incorporation of Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rules 12D-18.003 and 12D-18.005, F.A.C., is to align the rule with amendments to Chapter 50, F.S., by Chapter 2021-17, L.O.F., effective January 1, 2022.

The purpose of repealing Rule 12D-18.011, F.A.C., is to remove the duplication of the incorporation of forms that are incorporated by reference in Rule 12D-16.002, F.A.C.

SUMMARY: The proposed amendment to Rule 12D-18.003, F.A.C., allows a local government to publish its notice of intent to use the uniform method of collection for collecting non-ad valorem assessments on a newspaper's website.

The proposed amendment to Rule 12D-18.005, F.A.C., allows a local government to publish its notice of intent to adopt non-ad valorem assessments levied for the first time on a newspaper's website.

The proposed repeal of Rule 12D-18.011, F.A.C., removes the duplication of incorporated forms.

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

#### RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 197.3632(11), 197.3635 FS.

LAW IMPLEMENTED: 125.011, 163.08, 197.322, 197.363, 197.3631, 197.3632, 197.3635 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: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email [DORPTO@floridarevenue.com](mailto:DORPTO@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
PROPERTY TAX OVERSIGHT PROGRAM  
CHAPTER 12D-18, FLORIDA ADMINISTRATIVE CODE  
NON-AD VALOREM ASSESSMENTS AND SPECIAL ASSESSMENTS  
AMENDING RULES 12D-18.003 AND 12D-18.005  
REPEALING RULE 12D-18.011

**12D-18.003 Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes.**

(1) By complying with the provisions of this rule section, a local government may elect to use the ad valorem method of collection for any non-ad valorem assessments, including special assessments, which may have been in existence prior to the election to use the uniform method. A local government which is authorized to impose a non-ad valorem assessment and which elects to use the uniform method of collecting such assessment authorized in Section 197.3632, F.S., must ~~shall~~ satisfy the requirements in this rule section.

(a) No change.

(b) The local government must ~~shall~~ publish notice of its intent to use the uniform method for collecting such assessment as provided in Chapter 50, F.S., whenever possible, weekly in a newspaper advertisement of general circulation within each county contained in the boundaries of the local government, for four consecutive weeks preceding a public hearing to adopt a resolution of its intent to use the uniform method of collection. This period is ~~shall be~~ computed as follows:- The four week period is weeks ~~shall be~~ the four weeks immediately preceding the date of the hearing. Each week is ~~shall~~ be comprised of the immediately preceding seven days. One such notice must ~~shall~~ appear in the newspaper during each one of these four weeks.

(c) No change.

(2) No change.

(3) The local government must send the resolution to the property appraiser, tax collector and the department by January 10 or, if the property appraiser, tax collector, and local government agree, by March 10. The postmark date shall be considered the date sent. The local government must ~~shall~~ include with the resolution the following:

(a) No change.

(b) A copy of newspaper advertisement (entire page from the print edition newspaper or, for advertisements published online only, the entire webpage publishing the advertisements from the newspaper's website).

(c) A ~~certification or~~ proof of publication showing the dates of publication in the form described in sections 50.041 and 50.51, F.S. on Form DR-413.

(4) through (6) No change.

*Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, 213.05 FS. History—New 2-21-91, Amended 10-30-91, xx-xx-xx.*

#### **12D-18.005 Adoption of Non-Ad Valorem Assessment Roll.**

(1) No change.

(2) A local government must ~~shall~~ notify persons subject to the assessment of the public hearing in the following manner:

(a) No change.

(b) At least 20 days prior to the date of the public hearing, the local government must ~~shall~~ publish notice as provided in Chapter 50, F.S., whenever possible, in a newspaper ~~generally circulated~~ within each county contained in the boundaries of the local government. This published notice must ~~shall~~ include at least the following information:

1. The name of the local governing board,

2. The geographic depiction of the property subject to the assessment,

3. The proposed schedule of the assessment,

4. The fact that the assessment will be collected by the tax collector; and,

5. A statement that all affected property owners have the right to appear at the public hearing and the right to file written objections with the local governing board within 20 days of the publication of the notice.

In the event there is no one such newspaper the local government must ~~shall~~ use enough newspapers to accomplish this publication requirement.

(3) through (4) No change.

*Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, ~~213.06(1)~~ FS. Law Implemented 125.011, 163.08, 197.322, 197.363, 197.3631, 197.3632, 197.3635 FS. History—New 2-21-91, Amended 4-18-94, 1-1-04, 9-19-17, xx-xx-xx.*

**12D-18.011 Incorporation of Forms.**

*Rulemaking Authority 195.027(1), 197.3632(11), 197.3635, ~~213.06(1)~~ FS. Law Implemented 197.322, 197.363, 197.3631, 197.3632, 197.3635, ~~213.05~~ FS. History—New 2-21-91, Amended 12-31-98, Repealed xx-xx-xx.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021.



## AFFIDAVIT OF PROOF OF PUBLICATION

DR-413  
R. 2/91

To: Tax Collector, \_\_\_\_\_ County, Florida

Before the undersigned authority, personally appeared \_\_\_\_\_, who on oath says that he or she is the \_\_\_\_\_ of the \_\_\_\_\_, a newspaper published at \_\_\_\_\_ in \_\_\_\_\_ County, Florida; that the attached copy of advertisement, being a notice of the local government's intent to use the uniform method for collecting a non-ad valorem assessment, was published in said newspaper in the four consecutive weeks of \_\_\_\_\_ to \_\_\_\_\_

\_\_\_\_\_ to \_\_\_\_\_  
\_\_\_\_\_ to \_\_\_\_\_  
\_\_\_\_\_ to \_\_\_\_\_  
\_\_\_\_\_ to \_\_\_\_\_

The affiant further says that the said \_\_\_\_\_ is a newspaper published at \_\_\_\_\_, in said County, Florida, and that the said newspaper has heretofore been continuously published in said \_\_\_\_\_ County, Florida, each day, and has been entered as second class mail matter at the post office in \_\_\_\_\_ in said \_\_\_\_\_ County, Florida, for a period of one year next preceding the first publication of the attached copy of advertisement; and the affiant further says that he has neither paid nor promised any person, firm, or corporation any discount, rebate, commission, or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn to and subscribed before me on \_\_\_\_\_  
Date

\_\_\_\_\_  
Notary public  
My commission expires: \_\_\_\_\_

cc: Property appraiser

Local government

Florida Department of Revenue  
Property Tax Oversight  
P O Box 3000  
Tallahassee, Florida 32315-3000





**PETITION TO THE VALUE ADJUSTMENT BOARD**  
**REQUEST FOR HEARING**  
Section 194.011, Florida Statutes

DR-486  
R. xx/xx  
Rule 12D-16.002  
F.A.C.  
Eff. xx/xx  
Page 1 of 3

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use the Petition to the Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing Form (DR-486PORT). For deferral or penalties, use the Petition to the Value Adjustment Board – Tax Deferral or Penalties – Request for Hearing Form (DR-486DP). Forms are incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
<b>PART 1. Taxpayer Information</b>			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
<b>Type of Property</b> <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit			
<input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
<b>PART 2. Reason for Petition</b> Check one. If more than one, file a separate petition.			
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:_____	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of units, parcels, or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple units, parcels, or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

### PART 3. Taxpayer Signature

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.  
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.  
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, taxpayer

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

### PART 4. Employee, Attorney, or Licensed Professional Signature

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

- ☐ An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).  
☐ A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).  
☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).  
☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).  
☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

### PART 5. Unlicensed Representative Signature

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above  
AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

## **Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

## **PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

## **PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

## **ADDITIONAL INFORMATION**

### **Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

### **Value Appeals:**

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

### **Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.



**CERTIFICATION OF COMPLIANCE**  
Chapter 200, Florida Statutes  
and Sections 218.23 and 218.63, Florida Statutes

DR-487  
R. xx/xx  
Rule 12D-16.002  
Florida Administrative Code  
Effective xx/xx  
Page 1 of 2

☐ **Check if E-TRIM Participant**

FISCAL YEAR :		County :		<input type="checkbox"/> <b>Check if new address</b>	
Taxing Authority :		<b>Taxing authorities must file Form R-487 with the required attachments within 30 days of the final hearing. Send completed TRIM Compliance packages by:</b>  <div><b>Mail</b> Florida Department of Revenue Florida Tax Oversight – TRIM Section P.O. Box 300 Tallahassee, FL 32315-3000</div> <div><b>Certified Mail or Overnight Delivery</b> Florida Department of Revenue Property Tax Oversight – TRIM Section 2450 Shumard Oak Blvd., RM 2-3200 Tallahassee, FL 32399-0216</div>			
Mailing Address :					
Physical Address :					
City, State, Zip :		Trim package submission email address: <a href="mailto:ptotrimpackages@floridarevenue.com">ptotrimpackages@floridarevenue.com</a>			
Date of Final Hearing :					
<b>All Taxing Authorities, Except School Districts</b> <b>E-TRIM Participants only need to submit items 1-3</b> WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 2. Ordinance or Resolution: a. Adopting the final millage rate, with percent change of rolled-back rate shown and b. Adopting the final budget, indicating order of adoption. <b>DO NOT SEND ENTIRE BUDGET.</b> <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. COUNTIES ONLY: DR-529, <i>Notice - Tax Impact of the Value Adjustment Board</i> , within 30 days of completion. <input type="checkbox"/> 4. Copy of DR-420, <i>Certification of Taxable Value</i> , include DR-420TIF, <i>Tax Increment Adjustment Worksheet</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 5. DR-420MM, <i>Maximum Millage Levy Calculation Final Disclosure</i> . <input type="checkbox"/> 6. DR-487V, <i>Vote Record for Final Adoption of Millage Levy</i> . <input type="checkbox"/> 7. DR-422, <i>Certification of Final Taxable Value</i> ,** and DR-422DEBT <i>Certification of Final Voted Debt Millage</i> , if applicable.  *(See Rule 12D-17.004(2)(a), F.A.C.)		<b>School Districts</b> <b>E-TRIM Participants only need to submit items 1-4</b> WITHIN 30 DAYS OF FINAL HEARING send this signed certification* with: <input type="checkbox"/> 1. ESE 524, <i>Millage Resolution</i> . <input type="checkbox"/> 2. Resolution or Ordinance Adopting Budget, indicating order of adoption. <input type="checkbox"/> 3. ENTIRE PAGE(s) from the print edition newspaper or the entire webpage for Internet-only publications for all newspaper advertisements: a. Budget Summary Advertisement. b. Notice of Proposed Tax Increase or Budget Hearing Advertisement. c. Notice of Tax for School Capital Outlay. d. Amended Notice of Tax for School Capital Outlay. <input type="checkbox"/> 4. Proof of Publication uniform affidavit from the newspaper for all newspaper advertisements. (See Rule 12D-17.002, F.A.C.) <input type="checkbox"/> 5. Copy of DR-420S, <i>Certification of School Taxable Value</i> and DR-420DEBT, <i>Certification of Voted Debt Millage</i> , if applicable. <input type="checkbox"/> 6. DR-422, <i>Certification of Final Taxable Value</i> ** and DR-422DEBT, <i>Certification of Final Voted Debt Millage</i> , if applicable.  *(See Rule 12D-17.004(2)(b), F.A.C.)			
<b>**If you have not received Form DR-422, do not delay submitting your TRIM package. It is due within 30 days of your final hearing. If you do not include all required documents, the Department of Revenue will find you non-compliant with Section 218.26(4), F. S. Taxing authorities and units of local government participating in revenue sharing may lose these funds for twelve months, under Sections 200.065, 218.23, 218.26(4), and 218.63. F.S. Ad valorem proceeds from any millage above the rolled-back rate must be placed in escrow.</b>					
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.		
	Signature of Chief Administrative Officer : <input type="checkbox"/> <b>Check if new contact</b>		Date :		
	<input type="checkbox"/> Mr. <input type="checkbox"/> Ms.	Print Name of Chief Administrative Officer :		Title :	
	Contact Name and Contact Title : <input type="checkbox"/> <b>Check if new contact</b>		E-mail Address :		
	Phone Number :		Fax Number :		

All TRIM forms for taxing authorities are available on our website at: <https://floridarevenue.com/property/Pages/TRIM.aspx>

## References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, F.A.C.

The forms may be available on your county property appraiser's website  
or the Department of Revenue's website at <https://floridarevenue.com/property/Pages/Forms.aspx>.

<b><u>Form</u></b>	<b><u>Form Title</u></b>
DR-420	Certification of Taxable Value
DR-420DEBT	Certification of Voted Debt Millage
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420S	Certification of School Taxable Value
DR-420TIF	Tax Increment Adjustment Worksheet
DR-422	Certification of Final Taxable Value
DR-422DEBT	Certification of Final Voted Debt Millage
DR-487V	Vote Record for Final Adoption of Millage Levy
DR-529	Notice Tax Impact of Value Adjustment Board

Parcel Identification No.			
Widow	Widower	Disability	Homestead
Persons 65 or over		Other	

Tax Year \_\_\_\_\_

### Removal of Homestead Exemption(s)

☐ I no longer qualify for Homestead Exemption because the above property was not my permanent residence on January 1 of this year.

I no longer qualify for: ☐ Widow ☐ Widower ☐ Disability Exemption(s)

☐ Person Age 65 or over. My household income exceeds the adjusted income limit of \$ \_\_\_\_\_

**Do not return this form if you still qualify for the exemption(s)**

### Warning

Florida Law prescribes that it is the duty of the owner of any property to notify the property appraiser promptly whenever the use of the property or the status or condition of the owner changes so as to change the exempt status of the property. If any property owner fails to so notify the property appraiser and the property appraiser determines that for any year within the prior 10 years the owner was not entitled to receive such exemption, the property shall be subject to the taxes exempted as a result of such failure, plus 15 percent interest per annum and a penalty of 50 percent of the taxes exempted. Reference Sections 196.131 and 196.161, F.S.

**Please remove the above exemption(s) from my property for the current year.**

Signature \_\_\_\_\_

Date \_\_\_\_\_

RECEIPT FOR \_\_\_\_\_ TAX EXEMPTION RENEWAL

RETURN SERVICE REQUESTED

Year

Widow	Widower	Disability	Homestead	Other
Persons 65 or over				
Legal Description			Parcel ID No.	

Name		
Address		
City	State	Zip

---

### AUTOMATIC RENEWAL OF HOMESTEAD EXEMPTION

**You will not receive** a Homestead Exemption Renewal Application for this tax year. You will automatically receive Homestead Exemption for the current tax year. This is your receipt.

**If you are no longer entitled** to Homestead Exemption you must sign the Exemption removal request on the reverse side of this document and return it to the Property Appraiser.

**There are severe penalties** for falsely claiming Homestead Exemption.

**You are no longer eligible** for Homestead Exemption if:

1. The residential unit on which you claim homestead exemption is rented.
2. The residential unit is no longer your permanent home.
3. You are no longer a permanent resident of Florida.

If you are applying for Homestead Exemption on new property or for any other personal exemption such as widows, widowers or disability exemption for the first time, you must apply at the Property Appraiser's Office on or before March 1st of this year.

If you have any questions concerning exemptions or this form call your County Property Appraiser.



**HOUSEHOLD INCOME**  
**SWORN STATEMENT AND RETURN**  
Senior Citizen Exemption for Persons Age 65 and Over  
Section 196.075, Florida Statutes

DR-501SC  
R. xx/xx  
Rule 12D-16.002, F.A.C.  
Effective xx/xx  
Page 1 of 3

Application year 20\_\_

This form is for use by property owners as a sworn statement of adjusted gross household income to qualify for the additional homestead exemption for property owners age 65 and older, with limited income.

When applying for the exemption for the first time, submit this completed statement, *Original Application for Homestead and Related Tax Exemption* (Form DR-501, incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code), and all required attachments with the county property appraiser on or before **March 1 of the current tax year.**

Parcel ID	Address				
Applicant name					
Phone					
<b>PART 1</b> List all persons living in the homestead on January 1 the year of exemption.					
Name of Household Member				Do not include renters or boarders	
	Date of Birth	Filed IRS return?		Adjusted Gross Household Income	
		Yes	No		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
		<input type="checkbox"/>	<input type="checkbox"/>		
Total adjusted gross household income for all household members		<input type="checkbox"/>	<input type="checkbox"/>		

For each household member, submit the documents required by either **PART 2** or **PART 3** for last year's income. Contact your property appraiser's office for instructions.

<b>PART 2</b> For each member who files an IRS Form 1040 series (checked "Yes" in PART 1), submit:	
<ul style="list-style-type: none"><li>IRS 1040 series form or an Application for Automatic Extension of Time to File U.S. Individual Income Tax Return (Form 4868), if applicable, and</li><li>Wage and Tax Statements (W-2 Forms).</li></ul>	
<b>PART 3</b> For each member who does not file an IRS Form 1040 series (checked "No" in PART 1), submit:	
<ul style="list-style-type: none"><li>A copy of the prior year's Social Security Statement (SSA-1099), if applicable,</li><li>An IRS Request for Transcript of Tax Return, IRS Form 4506-T. (Form 8821 or another form from the 4506 series can substitute), and</li><li>A Statement of Income from page 3 of this form.</li></ul>	
<b>PART 4</b> To establish you are age 65 or older on January 1 of the current tax year, submit one of the following:	
<ul style="list-style-type: none"><li>Certified copy of a birth certificate,</li><li>Florida Drivers License or Identification Card,</li><li>Permanent Resident Card,</li><li>Marriage certificate,</li></ul>	<ul style="list-style-type: none"><li>Certified school records,</li><li>Certified census records, or</li><li>Life insurance policy in effect longer than 2 years.</li></ul>



CERTIFICATION

I certify that:

- I am at least 65 years old on January 1 of the tax year I am applying for. I have attached proof of my age.
- The total prior year adjusted gross household income of all persons living in the household on January 1 of the tax year is not more than the adjusted gross income under section 196.075, F.S. (\$20,000 adjusted annually starting in 2001 by percentage change in the average cost-of-living index.) The annual adjusted income limitation for persons 65 and older is available on the Department's website at [floridarevenue.com/property/Pages/DataPortal.aspx](http://floridarevenue.com/property/Pages/DataPortal.aspx).

I qualify for this exemption under Florida law. I am a permanent resident of the State of Florida and I own and occupy the property above. I understand that under s. 196.075(5), F.S., each year I must notify the property appraiser by May 1 if my household income exceeds the most recent income limitation. Under s. 196.131(2), F.S., any person who knowingly and willfully gives false information to claim homestead exemption is guilty of a misdemeanor of the first degree, punishable by a term of imprisonment up to 1 year or a fine up to \$5,000 or both.

Florida law requires property appraisers to determine whether an additional homestead exemption may be granted. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the additional homestead exemption requested. I grant permission to allow the property appraiser to review the supporting documents, if requested.

I certify all information on this application, including any attachments, is true, correct, and in effect on January 1 of the tax year.

Under penalties of perjury, I declare that I have read the foregoing Household Income Sworn Statement and Return and the facts stated in it are true.

<u>Signature</u>	<u>Print name</u>	<u>Date</u>

## INSTRUCTIONS

This exemption applies only to the property taxes of the taxing authority granting the exemption. To qualify for an additional homestead exemption under s. 196.075, F.S., persons age 65 years or older, must live in the home and have a household income as defined below, that does not exceed the limitation for the tax year. The annual adjusted income limitation is available at <http://floridarevenue.com/property/documents/AdditionalHomesteadExemptions.pdf>.

As used on this application, the term:

“Household” means a person or group of persons living together in a room or group of rooms as a housing unit, but the term does not include persons boarding in or renting a portion of the dwelling.

“Household income” means the adjusted gross income in s. 62 of the US Internal Revenue Code, of all members of a household. (This is the “Adjusted Gross Income” amount reported on IRS Form 1040.)

Examples of Supporting Documentation for the Property Appraiser			
IRS Returns	Income Statements	Earning Statements	
Form 1040	Social security benefits	W-2 forms	Form 1099
Form 1040-SR	Pension	RRB-1042S	Form 1099-A
	Interest or annuities	SSA-1042S	Form 1099-MISC
	Rental receipts	Partnership Income (1065)	RRB-1099
			SSA-1099

Supporting documentation will be destroyed after use, unless you ask the property appraiser to return the documents.

Complete this form for each member whose income is below the filing thresholds for the IRS and who has not filed an IRS Form 1040 series. See page 1, PART 3. Do not complete for minor children with no income.

STATEMENT OF INCOME			
Name			
Earned income		Social Security benefits*	
Investment income		Veterans Administration benefits	
Capital gains or (losses)		Income from retirement plans	
Interest income		Income from pensions	
Rents		Income from trust funds	
Royalties		Other** (specify):	
Dividends			
Annuities			
Total income for this household member			
Enter this amount in PART 1 and submit with page 1 of Form DR-501SC for each member.			

### \*Social Security Benefits - Internal Revenue Service (IRS) Information

According to the IRS, social security benefits include monthly survivor and disability benefits. They do not include supplemental security (SSI) payments, which are not taxable.

If your combined benefits and other income exceed certain thresholds, some part of your Social Security income may be taxable. Include the taxable amount on this line. Consult the IRS for Social Security income that may be taxable based on current formulas.

### \*\*Other income

If you receive any other income, fill in the source and the amount. Do not include income that would not be included in adjusted gross income, such as child support.



## APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES

Section 197.222, Florida Statutes

DR-534  
R. xx/xx  
Rule 12D-16.002  
F.A.C.  
Effective xx/xx

Section 197.222, F.S., allows a taxpayer to prepay property taxes by an installment payment method. A taxpayer who chooses to pay taxes by the installment method will make quarterly payments based on an estimated tax equal to the actual taxes levied on the property in the prior year. Under Florida law, your estimated taxes must be more than \$100 for each tax notice to qualify. You confirm your participation in the plan when the tax collector receives and applies your first installment payment.

Installment Payment	Year Taxes	Discount	If Not Paid
<b>First Installment</b> Due June 30. <i>The tax collector must accept late payment through July 31.</i>	One-quarter of the total estimated taxes and assessments based on the previous year	6% for payments applied or postmarked by June 30	The account is removed from the installment plan. <i>You will receive a tax notice for the entire amount due around November 1. You must reapply by the following April 30 to participate in the installment plan for future years.</i>
<b>Second Installment</b> Due September 30	One-quarter of the total estimated taxes and assessments based on the previous year	4.5% for payments applied or postmarked by September 30	Added to the next installment due in December and results in the loss of discount
<b>Third Installment</b> Due December 31	One-quarter of the total estimated taxes and assessments plus one-half of any adjusted tax amount	3% for payments applied or postmarked by December 31	Added to the next installment due in March and results in the loss of discount
<b>Fourth Installment</b> Due March 31	One-quarter of the total estimated taxes and assessments plus one-half of the adjusted tax amount	No discount. Payment must be applied or postmarked by March 31	Unpaid installments are delinquent April 1. <i>The tax collector may issue a tax certificate on real property or a tax warrant on tangible personal property.</i>

To pay property taxes by installment, complete the form below and return this application to your county tax collector by **April 30**. The tax collector will mail your first notice of payment due, with instructions. If you have not received your first notice by June 15, contact your county tax collector's office.

### County Tax Collector

Mailing Address:

Phone:

Fax:

Email:

Website:

(Keep this portion for your records)

(Return this portion to the tax collector's office)

APPLICATION FOR INSTALLMENT PAYMENT OF PROPERTY TAXES	
TO BE COMPLETED BY THE TAXPAYER	
Tax Year	County
Type of Account <input type="checkbox"/> Real Estate <input type="checkbox"/> Tangible	
Name	Parcel ID # or Account #
Mailing address	City, State, ZIP
Area code/Phone	Email address
Signature _____	Date signed _____

# **ATTACHMENT 4**



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

March 29, 2022

**TO:** The Honorable Ron DeSantis, Governor  
Attention: Beau Beaubien, Deputy Chief of Staff

The Honorable Jimmy Patronis, Chief Financial Officer  
Attention: Tanya Cooper, Director of Cabinet Affairs  
Robert Tornillo, Senior Cabinet Aide

The Honorable Ashley Moody, Attorney General  
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture  
Attention: Kyle W. Troop, Director of Cabinet Affairs  
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

**THROUGH:** Jim Zingale, Executive Director

**FROM:** Lisa Vickers, Deputy Executive Director  
Andrea Moreland, Deputy Executive Director  
Alec Yarger, Deputy Director, Legislative and Cabinet Services

**SUBJECT:** Requesting Approval to File a Notice of Proposed Rules and Hold Public Hearings; and  
Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption if the  
Rules Remain Unchanged

---

**Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact.**

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

**What is the Department requesting?** Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

- Rule 12E-1.006, F.A.C., Request for Reconsideration
- Rule 12E-1.011, F.A.C., Lottery Intercept

- Rule 12E-1.012, F.A.C., Consumer Reporting Agencies
- Rule 12E-1.021, F.A.C., Case Closure
- Rule 12E-1.023, F.A.C., Suspension of Driver License; Suspension of Motor Vehicle Registration
- Rule 12E-1.028, F.A.C., Garnishment by Levy
- Rule 12E-1.032, F.A.C., Electronic Remittance of Support Payments
- Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations
- Rule 12E-1.039, F.A.C., Request for Services
- Rule 12E-1.040, F.A.C., Intergovernmental Forms

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules including materials incorporated by reference, remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

***Why are the proposed rules necessary?***

The proposed amendments to Rules 12E-1.006, 12E-1.011, 12E-1.012, 12E-1.021, 12E-1.023, 12E-1.028, 12E-1.032, 12E-1.036, 12E-1.039, and 12E-1.040, F.A.C., are necessary to

- clarify how to provide a sample for genetic testing and the sanctions for failure to cooperate;
- clarify the information required to obtain child support services from the Department and the actions that may be taken when the required information is not provided;
- reflect the current process to request an administrative hearing for reconsideration regarding collection and distribution of child support payments;
- adopt updated forms and materials regarding the closure of child support cases and the electronic remittance of child support payments; and
- adopt additions to written notices regarding delinquent child support to include information on the Department's webpage dedicated to how to seek modification of a child support order and how to access employment services from CareerSource Florida and other organizations.

***What do the proposed rules do?***

***Rule 12E-1.006, F.A.C., Request for Reconsideration***

- Incorporates, by reference, the *Request for Reconsideration* (CS-POF4) form and updates the administrative hearing process.

***Rule 12E-1.011, F.A.C., Lottery Intercept***

- Incorporates, by reference, changes to the *Notice of Intent to Deduct Lottery Winnings* (CS-EF160).

***Rule 12E-1.012, F.A.C., Consumer Reporting Agencies***

- Incorporates, by reference, changes to the *Notice of Intent to Report to Consumer Reporting Agencies* (CS-EF32).

***Rule 12E-1.021, F.A.C., Case Closure***

- Incorporates, by reference, federal regulation 45 CFR 303.11 (10-1-20).

Rule 12E-1.023, F.A.C., Suspension of Driver License; Suspension of Motor Vehicle Registration

- Incorporates by reference changes to the *Notice of Intent to Suspend Driver License Motor Vehicle Registration(s)* (CS-EF55).

Rule 12E-1.028, F.A.C., Garnishment by Levy

- Incorporates, by reference, changes to the *Notice of Intent to Levy* (CS-EF122).

Rule 12E-1.032, F.A.C., Electronic Remittance of Support Payments

- Incorporates, by reference, the updated *User Guide For Electronic Child Support Payments, Using The Child Support Application Banking Convention*, Version 9.0, revised February 24, 2017, and the updated *Electronic Remittance of Child Support Payments Waiver Expiration Notice* (CS-FM48).

Rule 12E-1.036, F.A.C., Administrative Establishment of Paternity and Support Obligations

- Incorporates, by reference, cooperation and sanction revisions to the *Requirement to Provide Sample for Genetic Testing* (CS-OP05).

Rule 12E-1.039, F.A.C., Request for Services

- Incorporates, by reference, updates to forms used in the application for services process that address noncooperation when the parent does not complete and return the forms *Response to Request for Services and/or Information Request* (CS-ES55) and *Information Needed to Provide Services* (CS-ES56).

Rule 12E-1.040, F.A.C., Intergovernmental Forms

- Incorporates, by reference, forms used to assist the Department in providing services:
  - *Information Needed to Establish a Support Order in Another State* (CS-IS72)
  - *Review and Sign Forms Needed to Obtain a Child Support Order* (CS-IS73)
  - *Review and Sign Forms Needed to Review a Child Support Order* (CS-IS74)
  - *Information Needed for Support Order Review in Another State* (CS-IS75)
- Clarifies Department procedures when a parent does not complete and return required forms.

***Were comments received from external parties?*** No. The Department published Notices of Rule Development on January 6, 2022 and February 25, 2022 to advise that a workshop would be scheduled, if requested in writing. No request was received.

For each rule, attached are copies of:

- Summaries, which includes:
  - Summary of Proposed Rules
  - Facts and Circumstances Justifying Proposed Rules
  - Federal Comparison Statements
  - Summary of Rule Development Workshops
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE

CHILD SUPPORT PROGRAM

AMENDING RULES 12E-1.006, 12E-1.011, 12E-1.012, 12E-1.021, 12E-1.023,  
12E-1.028, 12E-1.032, 12E-1.036, 12E-1.039, AND 12E-1.040

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12E-1.011, 12E-1.012, 12E-1.023, 12E-1.028, 12E-1.036, 12E-1.039, and 12E-1.040, F.A.C., clarify the information required to obtain child support services from the Department and the actions that may be taken when the required information is not provided, and incorporate changes to written notices to obligors with delinquent child support to provide information on the Department's webpage dedicated to information on how an obligor can seek modification of a child support order and how to access employment services from CareerSource Florida and other organizations.

The proposed amendments to Rules 12E-1.006, 12E-1.021, and 12E-1.032, F.A.C., clarify how to provide a sample for genetic testing and the sanctions for failure to cooperate; reflect the current process to request an administrative hearing for reconsideration regarding collection and distribution of child support payments; and incorporate updated forms and materials, by reference, regarding when a child support case may be closed and the electronic remittance of child support payments.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to these rules and materials incorporated, by reference, are necessary to clarify how to provide a sample for genetic testing and the sanctions for failure to cooperate; reflect the current process to request an administrative hearing for reconsideration regarding collection and distribution of child support payments; clarify the information required to obtain child support services from the Department and the actions that may be taken when the required information is not provided; incorporate, by reference, updated forms and updated materials addressing when a child support case may be closed and the current requirements for remitting child



support payments electronically. In addition, revisions to these rules and to written notices to obligors with delinquent child support are necessary to provide information on the Department's webpage dedicated to information on how an obligor can seek modification of a child support order and how to access employment services from CareerSource Florida and other organizations.

#### FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

JANUARY 20, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on January 6, 2022 (Vol. 48, No. 4, P. 69) to advise the public of the proposed changes to Rules 12E-1.006, 12E-1.021, and 12E-1.032, F.A.C., and to provide that, if requested in writing, and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request has been received, and no workshop has been held. No written comments have been received by the Department.

#### SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 11, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on February 25, 2022 (Vol. 48, No. 39, P. 799) to advise the public of the proposed changes to Rules 12E-1.011, 12E-1.012, 12E-1.023, 12E-1.028, 12E-1.036, 12E-1.039, and 12E-1.040, F.A.C., and to provide that, if requested in writing, and not deemed unnecessary by the agency head a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request has been received, and no workshop has been held. No written comments have been received by the Department.

## NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CHILD SUPPORT PROGRAM

RULE NO: RULE TITLE:

Rule 12E-1.006	Request for Reconsideration
Rule 12E-1.011	Lottery Intercept
Rule 12E-1.012	Consumer Reporting Agencies
Rule 12E-1.021	Case Closure
Rule 12E-1.023	Suspension of Driver License; Suspension of Motor Vehicle Registration
Rule 12E-1.028	Garnishment by Levy
Rule 12E-1.032	Electronic Remittance of Support Payments
Rule 12E-1.036	Administrative Establishment of Paternity and Support Obligations
Rule 12E-1.039	Request for Services
Rule 12E-1.040	Intergovernmental Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to these rules and materials incorporated, by reference, is to clarify how to provide a sample for genetic testing and the sanctions for failure to cooperate; reflect the current process to request an administrative hearing for reconsideration regarding collection and distribution of child support payments; clarify the information required to obtain child support services from the Department and the actions that may be taken when the required information is not provided; incorporate, by reference, updated forms and updated materials addressing when a child support case may be closed and the current requirements for remitting child support payments electronically. In addition, revisions to these rules and to written notices to obligors with delinquent child support are necessary to provide information on the Department's webpage dedicated to information on how an obligor can seek modification of a child support order and how to access employment services from CareerSource Florida and other organizations.

**SUMMARY:** The proposed amendments to Rules 12E-1.011, 12E-1.012, 12E-1.023, 12E-1.028, 12E-1.036, 12E-1.039, and 12E-1.040, F.A.C., clarify the information required to obtain child support services from the Department and the actions that may be taken when the required information is not provided, and incorporate changes to written notices to obligors with delinquent child support to provide information on the Department's webpage dedicated to

information on how an obligor can seek modification of a child support order and how to access employment services from CareerSource Florida and other organizations.

The proposed amendments to Rules 12E-1.006, 12E-1.021, and 12E-1.032, F.A.C., clarify how to provide a sample for genetic testing and the sanctions for failure to cooperate; reflect the current process to request an administrative hearing for reconsideration regarding collection and distribution of child support payments; and incorporate updated forms and materials, by reference, regarding when a child support case may be closed and the electronic remittance of child support payments.

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION: The Agency has determined that these rules 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 rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost 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 wishing 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: 61.1354(5), 409.2557, 409.2557(3), 409.2557(3)(h), 409.2557(3)(i), 409.2557(3)(p), 409.256(17), 409.25633(9), 409.25656(11) FS.

LAW IMPLEMENTED: 24.115(4), 61.13016, 61.1354, 88.3111(2), 88.3071(1)(a), 322.058, 409.2557, 409.256, 409.2563, 409.25633, 409.25656, 409.2567 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before the Child Support Program is asked to advise the Department at least 48 hours before such proceeding by contacting Bobby York at (850) 617-8037.

Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850) 617-8037.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE  
CHILD SUPPORT PROGRAM

AMENDING RULES 12E-1.006, 12E-1.011, 12E-1.012, 12E-1.021, 12E-1.023, 12E-1.028,  
12E-1.032, 12E-1.036, 12E-1.039, AND 12E-1.040

**12E-1.006 Request for Reconsideration.**

(1) No change

(2) Requests for reconsideration shall be made on the Request for Reconsideration (CS-POF4). Form CS-POF4, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)), is incorporated herein by reference effective xx/xx. If the request concerns information reported by the department on a collection notice, the request for reconsideration form must be received by the department within 60 days of the mailing date of the collection notice. If the request concerns collection or distribution information not referenced on the most recent collection notice, the request for reconsideration form must be received by the department within 60 days of the date the form is provided to the recipient.

(3) and (4) No change.

(5) On request, the department will provide the recipient one free copy of case file information that directly relates to the issue being reviewed, ~~FLORIDA~~ system information that directly relates to the issue being reviewed, and a non-certified depository history if on line access and printing capability is available in the local child support enforcement office, with the exception of any information whose release is prohibited by state or federal law. Additional

copies are subject to copying costs pursuant to section 119.07(1)(a), F.S.

(6) No change.

(7) A regional manager or contract equivalent must issue a final decision regarding the reconsideration within 25 days of the receipt of a complete request for reconsideration. The decision must be in writing and must include:

(a) through (d) No change.

(e) Notice of the right to request a hearing before a hearing officer regarding the reconsideration decision within 45~~30~~ days of the date of the written decision.

(8) and (9) No change.

(10) The department's reconsideration decision informs the parent or caregiver how to request an administrative hearing if they disagree with the decision. A request for an administrative hearing must be received within 45 days of the date of the reconsideration decision, which is the date it is mailed to the parent or caregiver. Hearings are conducted by the Appeal Hearings Section of the Department of Children and Families. A recipient who is dissatisfied with the reconsideration decision has the right to a fair hearing. The department's reconsideration decision shall notify the recipient of the right to request a hearing and how to request a hearing. A request for a hearing must be made within thirty (30) days of the date of the written reconsideration decision. Hearings will be held by the Office of Public Assistance Appeal Hearings of the Department of Health and Rehabilitative Services as long as they are willing to conduct such hearings for the department. Rules of the Department of Health and Rehabilitative Services for the conduct of hearings shall apply. In the event the Department of Health and Rehabilitative Services is no longer willing to conduct such hearings, requests for hearing will be referred to the Division of Administrative Hearings in accordance with Chapter 120, F.S. Rules

~~of the Division of Administrative Hearings shall govern hearings conducted by the division.~~

*Rulemaking Authority 409.2558(6), FS. Law Implemented 409.2558(6) FS. History—New 1-11-76, Formerly 10C-25.04, Amended 2-18-86, 6-17-92, 7-20-94, Formerly 10C-25.004, Amended 8-19-96,\_\_\_\_\_.*

#### **12E-1.011 Lottery Intercept.**

(1) through (3) No change.

(4) Notification of Intercept.

(a) The Department will notify the obligor by regular U.S. mail, that the prize money is being intercepted and will be applied to the balance of past-due support. The Notice of Intent to Deduct Lottery Winnings (CS-EF160), incorporated herein by reference, effective 07/22+1/20, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_42334](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____42334)) will be sent to the address provided by the obligor to the Department of the Lottery. The obligor may request an administrative hearing as set forth in Chapter 120, F.S., to contest a mistake of fact about the amount of past-due support or the identity of the obligor.

(b) and (c) No change.

(5) No change.

*Rulemaking Authority 409.2557(3) FS. Law Implemented 24.115(4) FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.008, Amended 1-23-03, 9-17-18, 11-12-20,\_\_\_\_\_.*

#### **12E-1.012 Consumer Reporting Agencies.**

(1) through (3) No change.

(4) Notice and Right to Hearing.

(a) Before releasing a report or providing information concerning an obligor under this section the Department shall send the obligor by regular mail to his or her last known address a Notice of Intent to Report to Consumer Reporting Agencies, Form CS-EF32, incorporated herein by reference, effective ~~07/2211/20~~, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-12332>). The notice must inform the obligor that:

1. The Department will report the amount of overdue support to the consumer reporting agencies,
2. The Department will report an update of the overdue support amount each month,
3. Reporting overdue support to consumer reporting agencies may affect the obligor's ability to obtain credit,
4. The obligor may avoid the initial report by paying the full amount of the overdue support within 20 days after the date the notice is mailed,
5. The obligor may request the Department to enter into a written agreement that establishes a payment plan to avoid reporting the overdue support; and,
6. By requesting an informal review, the obligor may contest the information proposed to be released if the overdue support amount is incorrect or the obligor is not the individual obligated to pay support.

(b) No change.

(5) and (6) No change.

*Rulemaking Authority 61.1354(5), 409.2557 FS. Law Implemented 61.1354 FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.009, Amended 10-22-00, 10-30-06, 9-19-17, 11-12-20, 11-21-21,\_\_\_\_\_.*



**12E-1.021 Case Closure.**

(1) Cases are closed in accordance with federal regulation 45 CFR 303.11, (10-1-20), incorporated herein by reference, effective XX/XX ~~under subsection 12E-1.002(1), F.A.C., of this rule with an effective date of June 1994.~~

(2) No change.

*Rulemaking Authority 409.026 FS. Law Implemented 409.2561 FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.018, Amended \_\_\_\_\_.*

**12E-1.023 Suspension of Driver License; Suspension of Motor Vehicle Registration.**

(1) through (3) No change.

(4) Notice to Obligor of Intent to Suspend Driver License; Notice to Suspend Motor Vehicle Registration.

(a) In accordance with Section 61.13016(1), F.S., the Department shall send to the obligor by regular mail a Notice of Intent to Suspend Driver License and Motor Vehicle Registration(s), Form CS-EF55, incorporated herein by reference, effective 07/22~~11/21~~, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_13850](http://www.flrules.org/Gateway/reference.asp?No=Ref-____13850)), Notice shall be mailed to the obligor's address of record with the Department of Highway Safety and Motor Vehicles.

(b) and (c) No change.

(5) through (8) No change.

*Rulemaking Authority 409.2557(3)(i) FS. Law Implemented 61.13016, 322.058 FS. History—New 7-20-94, Formerly 10C-25.020, Amended 3-6-02, 9-19-17, 3-25-20, 11-12-20, 11-21-21, \_\_\_\_\_.*

### **12E-1.028 Garnishment by Levy.**

(1) through (5) No change.

(6) Notice of Intent to Levy.

(a) The Department sends a Notice of Intent to Levy (CS-EF122) by certified mail, return receipt requested to the obligor providing notice of its intent to levy on the obligor's personal property. The Notice of Intent to Levy (CS-EF122) is incorporated herein by reference, effective 07/22/20, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_12343](http://www.flrules.org/Gateway/reference.asp?No=Ref-____12343)).

(b) No change.

(7) through (14) No change.

*Rulemaking Authority 409.2557(3)(i), 409.25656(11) FS. Law Implemented 409.25656 FS.*

*History—New 4-3-02, Amended 4-16-20, 11-12-20, 11-21-21, \_\_\_\_\_.*

### **12E-1.032 Electronic Remittance of Support Payments.**

(1) through (4) No change.

(5) Procedures for Payment.

(a) through (f) No change.

(g) All ACH credit transfers must be in the NACHA Cash Concentration and Disbursement Plus “CCD+” or NACHA Corporate Trade Exchange “CTX” format containing an Accredited Standards Committee (ASC) X12 820 Payment Order/Remittance Advice Transaction Set with associated addenda record(s) for child support, in the format specified by NACHA guidelines as referenced herein. The Department uses NACHA guidelines to govern the formats and specifications for the electronic remittance of support payments and the electronic submission of associated case data, which are contained in the User Guide For Electronic Child Support

Payments, Using The Child Support Application Banking Convention, Version 9.0 6-1, revised February 24, 2017 ~~October 9, 2007~~, incorporated in this rule by reference. ~~Members of the public may obtain a~~ A copy of the NACHA guidelines may be obtained at ~~by writing to the Florida Department of Revenue, Child Support Enforcement Program, Attn: Forms Coordinator, P.O. Box 8030, Tallahassee, Florida 32314-8030, or by accessing~~ <https://fl.smartchildsupport.com/> ~~<http://www.nacha.org/>~~. The employer, employer's financial institution, or the employer's processor providing ACH services may contact the State Disbursement Unit at [www.fl.smartchildsupport.com](http://www.fl.smartchildsupport.com) to determine the formats, standards, and technical requirements to implement this provision.

(h) through (i) No change.

(6) No change.

(7) Waiver From Electronic Filing Requirements. The Department is authorized to waive the requirement that an employer or employer's processor pay support and provide associated case data through electronic means, if the employer or employer's processor is issued a waiver by the Department from the requirement to electronically file tax returns under section 213.755 or 443.163, F.S. or the employer or employer's processor is unable to comply with the requirements of section 61.1824(6), F.S., and this rule.

(a) No change.

(b) The Department shall review the information submitted by the employer or employer's processor and respond in writing regarding the decision to grant or deny such waiver. The Department will use the following forms for this purpose.

1. Form CS-FM43, Electronic Remittance of Child Support Payments Waiver Approval Notice, revised February 2008, incorporated in this rule by reference. Form CS-FM43 states: that

the waiver is approved for a specific period; the Department will remind the employer of the waiver expiration date no less than sixty (60) days before it expires; and, before the current waiver expires, the employer may apply for another waiver if he or she is unable to comply with the requirements of section 61.1824(6), F.S., and this rule. The Department will use ~~the Form CS-FM48~~, Electronic Remittance of Child Support Payments Waiver Expiration Notice (Form CS-FM48), ~~revised February 2008, incorporated in this rule by reference~~, as the reminder notice. Form CS-FM48, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)), is hereby incorporated by reference, effective xx/xx.

2. No change.

(c) through (f) No change.

*Rulemaking Authority 61.1824(6), 409.2557(3)(o) FS. Law Implemented 61.1824(6) FS.*

*History—New 5-31-07, Amended 9-18-08,\_\_\_\_\_.*

### **12E-1.036 Administrative Establishment of Paternity and Support Obligations.**

(1) through (4) No change.

(5) Obtaining Cooperation from the Mother or Caregiver.

(a) If a case is eligible for establishment of an administrative paternity order, the Department must obtain cooperation from the mother or caregiver before serving notice on the respondent. To obtain cooperation, the Department mails Form CS-OP05, Requirement to Provide Sample for Genetic Testing, hereby incorporated by reference, effective xx/xx-01/22, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____) ~~13856~~), by regular mail to the mother or caregiver. The CS-OP05 informs the mother or caregiver where and when to appear to provide a sample for genetic testing, and it also informs the mother or caregiver to bring the

child(ren) named on the form to be tested.

(b) and (c) No change.

(6) through (21) No change.

*Rulemaking Authority 409.2557(3)(p), 409.256(17), 409.25633(9) FS. Law Implemented 409.256, 409.2563, 409.25633 FS. History—New 4-5-16, Amended 9-19-17, 1-17-18, 9-17-18, 8-28-19, 11-12-20, 11-21-21,\_\_\_\_\_.*

### **12E-1.039 Request for Services.**

(1) through (5) No change.

(6) Application and Referral Review.

(a) The Department will review applications submitted by an individual who does not receive temporary cash assistance or food assistance to determine whether the application is complete.

1. No change.

2. If the application is complete, the Department will send Form CS-ES55, Response to Request for Services and/or Information Request, to the applicant informing them the application was received. When additional information is required for the Department to proceed, the CS-ES55, will instruct the applicant to provide the required information within 30 days after the date of the notice. Form CS-ES55, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_13869](http://www.flrules.org/Gateway/reference.asp?No=Ref-____13869)), is hereby incorporated by reference, effective xx/xx ~~12/21~~.

3. No change.

(b) The Department will review public assistance referrals received from the Florida Department of Children and Families to determine whether additional information or documents are required to provide services.

1. The Department will send the Information Needed to Provide Services, Form CS-ES56, to the public assistance recipient informing them a request to open a child support case was received and additional information is required for the Department to proceed. Form CS-ES56, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_13870](http://www.flrules.org/Gateway/reference.asp?No=Ref-____13870)), is hereby incorporated by reference, effective xx/xx 12/21.

2. and 3. No change.

*Rulemaking Authority 409.2557(3)(h), (i) FS. Law Implemented 409.2567 FS. History—New 9-19-17, Amended 8-28-19, 11-12-20, 11-21-21,\_\_\_\_\_.*

#### **12E-1.040 Intergovernmental Forms.**

(1) No change.

(2)(a) The Department uses the Information Needed to Establish a Support Order in Another State (CS-IS72) and Information Needed for Support Order Review in Another State (CS-IS75) forms to obtain information needed to prepare the General Testimony (CS-IS21) for the petitioning parent. Form CS-IS72, (effective xx/xx), ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-____)), is hereby incorporated by reference in this rule. Form CS-IS75, (effective xx/xx), ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-____)), is hereby incorporated by reference in this rule.

(b)(2) The Department uses the General Testimony (CS-IS21) form to obtain a ~~sworn~~ statement under penalty of perjury about the information and facts of the case from a person seeking establishment of paternity, support, or paternity and support in an intergovernmental case. The Department provides the CS-IS21 to the other government's child support program.

Form CS-IS21, (effective 09/19/2017), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08662>), is hereby incorporated by reference in this rule. When the petitioning parent does not receive public assistance, the Department prepares the General Testimony (CS-IS21) and mails it to them for review, correction as needed, and signature. The petitioning parent must complete the form and return it to the Department within 30 days after the date the form is mailed to them. If the petitioner is receiving temporary cash assistance for the child, the Department prepares the General Testimony (CS-IS21) for the petitioner.

~~(c)(3)~~ The Department uses the Declaration in Support of Establishing Parentage (CS-IS26) form to obtain a paternity affidavit from a person seeking establishment of paternity or paternity and support in an intergovernmental case. The Department provides the CS-IS26 to the other government's child support program. Form CS-IS26, (effective 09/19/2017), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08663>), is hereby incorporated by reference in this rule. The CS-IS26 is mailed to the parent for completion and signature along with Review and Sign Forms Needed to Obtain a Child Support Order (CS-IS73) and Review and Sign Forms Needed to Review a Child Support Order (CS-IS74), which provides instructions for reviewing and completing CS-IS26. The parent has 30 days from the date form CS-IS26 is mailed to them to complete it and return it to the Department. Form CS-IS73, (effective xx/xx), ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)), is hereby incorporated by reference in this rule. Form CS-IS74, (effective xx/xx), ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)), is hereby incorporated by reference in this rule.

(3)(a) If the petitioning parent returns forms CS-IS21 and CS-IS26 timely, the Department requests services from the child support agency in the state with personal jurisdiction over the

responding parent.

(b) If forms CS-IS21 and CS-IS26 are not returned timely, the Department initiates case closure if the petitioning parent does not receive public assistance. If the petitioner receives Medicaid or food assistance, the Department reports noncooperation to the Department of Children and Families as required by section 409.2572 F.S., and initiates case closure.

*Rulemaking Authority 409.2557 FS. Law Implemented 88.3111(2), 88.3071(1)(a), 409.2557, 409.2561 FS. History—New 9-19-17,\_\_\_\_\_.*



NAME OF PERSON ORIGINATING PROPOSED RULE: Bobby York

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 6, 2022 and February 25, 2022



## Child Support Program

CS-POF4  
Rule 12E-1.006  
Florida Administrative Code  
Effective xx/xx

## Request for Reconsideration

<<Date>>

Child Support Case Number: <<CaseNumber>>

The statement below indicates why you asked for reconsideration.

## <<Option 1>>

To receive the review you are requesting, you must complete this form and mail it back to us at the address below within sixty days (60) from the date on this notice. Please do not use this form to request enforcement, modification or status of your case(s).

Florida Department of Revenue  
Child Support Program  
5050 West Tennessee Street, Building L  
Tallahassee, FL 32399-0195

[illegible]

I am requesting a reconsideration review on my case with <<NCPName>>, child support case number <<CaseNumber>>.

I disagree with: (Check the box that applies and explain below):

☐ The payment(s) I received within the last 90 days

**OR**

☐ The payment recovery action

I disagree because: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Signature \_\_\_\_\_ Printed name \_\_\_\_\_ Date \_\_\_\_\_

Address \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Home phone \_\_\_\_\_ Daytime phone \_\_\_\_\_

For questions, call <<CountyPhoneNumber>>.

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T

**Option 1 (A is for Request for recon for eServices and B is for Payment recovery)**

**A.** Payment(s) within the last 90 days

You want us to review the payment(s) received and sent to you or kept by the State within the last 90 days.

**B.** Payment Recovery Action

You want us to review the payment recovery action.



## Child Support Program

CS-EF160  
Rule 12E-1.011  
Florida Administrative Code  
Effective 07/22

# Notice of Intent to Deduct Lottery Winnings

<<NCPName>>  
<<NCPAddress>>



<<Date>>

Child Support Activity Number: <<ActivityNum>>

Child Support Case Number(s): <<CaseNumber>>

1. **Past-due child support owed.** The Child Support Program's records show that you owe \$<<PDueSupAmt>> in past-due child support and costs as of the date of this notice.
2. **Deductions from lottery winnings.** The Program reported the amount you owe to the Florida Department of Lottery. The Department of Lottery must:
  - Deduct the amount you owe from your lottery winnings.
  - Send the money deducted for the amount you owe to us.
  - Send you any winnings that are left after deducting the amount you owe.
3. **Right to hearing.** If you think the amount you owe is incorrect, you may file a petition for an administrative hearing. If you file a petition, you must:
  - Tell us why you believe all or part of the winnings should not be deducted.
  - Mail the petition to the address provided on page two within 21 days of receipt of this notice.

Note: If you file a petition, we will hold any winnings the Department of Lottery sends us until there is a final order from the administrative hearing.

4. **Job resources and order modification.** Visit <FDOR Page> for information about CareerSource Florida and other local programs to help you find a job, upgrade your skills and training, and put you in contact with employers who are hiring and information on how to change the amount of your child support order.
5. **Legal authority.** This action is authorized by section 24.115(4), Florida Statutes.

If you have  
questions or need  
help:

**Access your case online:** [childsupport.floridarevenue.com](http://childsupport.floridarevenue.com)  
**Email us:** [FloridaRevenue.com/AskChildSupport](mailto:FloridaRevenue.com/AskChildSupport)  
**Chat with us or learn more at:** [floridarevenue.com/childsupport](http://floridarevenue.com/childsupport)  
**Call:** <<CountyPhoneNumber>>  
Para asistencia en español, llame al 850-488-5437 y marque 7

## NOTICE OF RIGHTS

1. You have the right to an administrative hearing under sections 120.569 and 120.57(1), Florida Statutes. If you want a hearing, you must file a "Petition for Administrative Hearing" within 21 days of receipt of this notice. A petition is not considered filed until the Department receives it. Send your petition to the Department's Deputy Agency Clerk at the following address:

Child Support Program  
Attention: Deputy Agency Clerk  
P.O. Box 8030  
Tallahassee, FL 32314-8030

This address is not a Child Support Program office location. Find ways to contact us at [floridarevenue.com/childsupport/contact](http://floridarevenue.com/childsupport/contact).

If you do not file a petition within the time allowed, you lose your right to a hearing and this notice will become final agency action. If this notice becomes final agency action, you may appeal under section 120.68, Florida Statutes. To appeal you must file a Notice of Appeal as stated in Rule 9.110, Florida Rules of Appellate Procedure, within 30 days after the date of final agency action.

2. If you disagree with the Department on any issues of material fact, you may ask for a formal hearing. A petition for a formal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code. A copy of the rule can be found at [www.flrules.org](http://www.flrules.org).

At a formal hearing, you may represent yourself or hire a lawyer. You or your lawyer may present evidence, argue issues, question witnesses, submit written statements of fact and proposed orders, and file exceptions to the judge's recommended order.

3. If you agree with the Department on all issues of material fact, you may ask for an informal hearing. A petition for an informal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code. A copy of the rule can be found at [www.flrules.org](http://www.flrules.org).
4. Mediation under section 120.573, Florida Statutes, is not available.



## Child Support Program

CS-EF32  
Rule 12E-1.012  
Florida Administrative Code  
Effective 07/22

### Notice of Intent to Report to Consumer Reporting Agencies

<<NCPName>>  
<<NCPAddress>>

#### **IMPORTANT**

We need to hear from you within  
20 days to avoid possible action.

<<Date>>

Child Support Case Number: <<CaseNumber>>

The Child Support Program plans to report your overdue support to consumer reporting agencies each month. Reporting this information may affect your credit rating and ability to obtain credit. Based on our records, we plan to report \$<<Totalpastdue>> as the amount of overdue support you owe as of <<Date>>.

**Legal Authority.** This action is authorized by section 61.1354(2), Florida Statutes.

#### **WHAT YOU NEED TO DO**

To avoid reporting to consumer reporting agencies you must take action within 20 days from the date of this notice:

- Pay the amount above and stay current with your payments.
- Contact us to work out a payment plan if you cannot pay the amount above.
- Provide documentation of a reason to not report listed on page 2.
- Contest this action by requesting an informal review.

We want to work with you to avoid reporting to consumer reporting agencies. See additional information on these options on the next page.

**If you have  
questions or  
need help:**

**Access your case online:** [childsupport.floridarevenue.com](http://childsupport.floridarevenue.com)

**Email us:** [floridarevenue.com/childsupport/ContactForm](mailto:floridarevenue.com/childsupport/ContactForm)

**Call:** <<CountyPhoneNumber>>

Para asistencia en español, llame al 850-488-5437 y marque 7

**Chat with us or learn more at:** [floridarevenue.com/childsupport](http://floridarevenue.com/childsupport)

**Enter into a payment plan.** Contact the Program to discuss a payment plan. If you enter into a payment plan and continue to pay as agreed, we will not take further action.

- To request a payment plan, use your eServices account at [child.support.floridarevenue.com](http://child.support.floridarevenue.com) or email using the online contact form at [FloridaRevenue.com/AskChildSupport](mailto:FloridaRevenue.com/AskChildSupport).
- If you are currently unemployed and provide proof that you are actively seeking employment, the first payment due under a payment plan may be delayed up to 60 days.

**Reporting exceptions.** We will not report your overdue support to consumer reporting agencies if you:

- Receive reemployment assistance or unemployment compensation;
- Receive Supplemental Security Income (SSI) benefits;
- Receive Social Security Disability Income (SSDI) benefits;
- Receive Temporary cash assistance.
- Are disabled and unable to support yourself; or
- Are making payments under a confirmed bankruptcy plan under Chapter 11, 12, or 13 of the U.S. Bankruptcy Code.

**Request an informal review.** If you disagree with the overdue support amount, or you are not the person ordered to pay support, you may ask for an informal review. If you ask for an informal review, we will not report the overdue support until the review is finished. If we agree that the overdue support should not be reported, we will not report it. To ask for an informal review:

- We must receive your request within 20 days after the date on this notice.
- You must send us your request in writing and tell us the reasons why you think we should not report.
- You must mail the request to:

Florida Department of Revenue  
Child Support Program  
<<GenTaxworldCentralAddress1>>  
<<GenTaxworldCentralAddress2>>

This address is not a Child Support Program office location.

We will finish the informal review within 20 days after receiving your request and send you a decision. If you disagree with the decision, you can ask for a hearing.

**Monthly reporting.** If you take no action, we will report the overdue support 21 days after the date on this notice. After the first report, we will send a monthly report to the consumer reporting agencies as the amount of overdue support changes. After you pay the overdue support in full, the monthly report will show that you owe \$<<CurrSupAmt>> each <<Frequency>>.

**Job resources and order modification.** Visit <FDOR Page> for information about CareerSource Florida and other local programs to help you find a job, upgrade your skills and training, and put you in contact with employers who are hiring and information on how to change the amount of your child support order.



comparable law or rule that modifies a child support obligation upon incarceration by operation of State law.

(c) Standard for adequate grounds. The State may establish a reasonable quantitative standard based upon either a fixed dollar amount or percentage, or both, as a basis for determining whether an inconsistency between the existent child support award amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order. Such reasonable quantitative standard must not exclude incarceration as a basis for determining whether an inconsistency between the existing child support order amount and the amount of support determined as a result of a review is adequate grounds for petitioning for adjustment of the order.

(d) *Health care needs must be an adequate basis.* The need to provide for the child's health care needs in the order, through health insurance or other means, must be an adequate basis under State law to initiate an adjustment of an order, regardless of whether an adjustment in the amount of child support is necessary.

(e) Timeframes for review and adjustment. Within 180 calendar days of receiving a request for a review or locating the non-requesting parent, whichever occurs later, a State must: Conduct a review of the order and adjust the order or determine that the order should not be adjusted, in accordance with this section.

(f) Interstate review and adjustment. (1) In interstate cases, the State with legal authority to adjust the order must conduct the review and adjust the order pursuant to this section.

(2) The applicable laws and procedures for review and adjustment of child support orders, including the State guidelines for setting child support awards, established in accordance with §302.56 of this chapter, are those of the State in which the review and adjustment, or determination that there be no adjustment, takes place.

[68 FR 25303, May 12, 2003, as amended at 69 FR 77661, Dec. 28, 2004; 73 FR 74920, Dec. 9, 2008; 81 FR 93564, Dec. 20, 2016]

#### § 303.10 [Reserved]

#### § 303.11 Case closure criteria.

(a) The IV–D agency shall establish a system for case closure.

(b) The IV–D agency may elect to close a case if the case meets at least one of the following criteria and supporting documentation for the case closure decision is maintained in the case record:

(1) There is no longer a current support order and arrearages are under \$500 or unenforceable under State law;

(2) There is no longer a current support order and all arrearages in the case are assigned to the State;

(3) There is no longer a current support order, the children have reached the age of majority, the noncustodial parent is entering or has entered long-term care arrangements (such as a residential care facility or home health care), and the noncustodial parent has no income or assets available above the subsistence level that could be levied or attached for support;

(4) The noncustodial parent or alleged father is deceased and no further action, including a levy against the estate, can be taken;

(5) The noncustodial parent is living with the minor child (as the primary caregiver or in an intact two parent household), and the IV–D agency has determined that services are not appropriate or are no longer appropriate;

(6) Paternity cannot be established because:

(i) The child is at least 18 years old and an action to establish paternity is barred by a statute of limitations that meets the requirements of §302.70(a)(5) of this chapter;

(ii) A genetic test or a court or an administrative process has excluded the alleged father and no other alleged father can be identified;

(iii) In accordance with §303.5(b), the IV–D agency has determined that it would not be in the best interests of the child to establish paternity in a case involving incest or rape, or in any case where legal proceedings for adoption are pending; or

(iv) The identity of the biological father is unknown and cannot be identified after diligent efforts, including at

least one interview by the IV-D agency with the recipient of services;

(7) The noncustodial parent's location is unknown, and the State has made diligent efforts using multiple sources, in accordance with §303.3, all of which have been unsuccessful, to locate the noncustodial parent:

(i) Over a 2-year period when there is sufficient information to initiate an automated locate effort; or

(ii) Over a 6-month period when there is not sufficient information to initiate an automated locate effort; or

(iii) After a 1-year period when there is sufficient information to initiate an automated locate effort, but locate interfaces are unable to verify a Social Security Number;

(8) The IV-D agency has determined that throughout the duration of the child's minority (or after the child has reached the age of majority), the noncustodial parent cannot pay support and shows no evidence of support potential because the parent has been institutionalized in a psychiatric facility, is incarcerated, or has a medically-verified total and permanent disability. The State must also determine that the noncustodial parent has no income or assets available above the subsistence level that could be levied or attached for support;

(9) The noncustodial parent's sole income is from:

(i) Supplemental Security Income (SSI) payments made in accordance with sections 1601 *et seq.*, of title XVI of the Act, 42 U.S.C. 1381 *et seq.*; or

(ii) Both SSI payments and either Social Security Disability Insurance (SSDI) or Social Security Retirement (SSR) benefits under title II of the Act.

(10) The noncustodial parent is a citizen of, and lives in, a foreign country, does not work for the Federal government or a company with headquarters or offices in the United States, and has no reachable domestic income or assets; and there is no Federal or State treaty or reciprocity with the country;

(11) The IV-D agency has provided location-only services as requested under §302.35(c)(3) of this chapter;

(12) The non-IV-A recipient of services requests closure of a case and there is no assignment to the State of medical support under 42 CFR 433.146 or

of arrearages which accrued under a support order;

(13) The IV-D agency has completed a limited service under §302.33(a)(6) of this chapter;

(14) There has been a finding by the IV-D agency, or at the option of the State, by the responsible State agency of good cause or other exceptions to cooperation with the IV-D agency and the State or local assistance program, such as IV-A, IV-E, Supplemental Nutrition Assistance Program (SNAP), and Medicaid, has determined that support enforcement may not proceed without risk of harm to the child or caretaker relative;

(15) In a non-IV-A case receiving services under §302.33(a)(1)(i) or (iii) of this chapter, or under §302.33(a)(1)(ii) when cooperation with the IV-D agency is not required of the recipient of services, the IV-D agency is unable to contact the recipient of services despite a good faith effort to contact the recipient through at least two different methods;

(16) In a non-IV-A case receiving services under §302.33(a)(1)(i) or (iii) of this chapter, or under §302.33(a)(1)(ii) when cooperation with the IV-D agency is not required of the recipient of services, the IV-D agency documents the circumstances of the recipient's noncooperation and an action by the recipient of services is essential for the next step in providing IV-D services;

(17) The responding agency documents failure by the initiating agency to take an action that is essential for the next step in providing services;

(18) The initiating agency has notified the responding State that the initiating State has closed its case under §303.7(c)(11);

(19) The initiating agency has notified the responding State that its intergovernmental services are no longer needed;

(20) Another assistance program, including IV-A, IV-E, SNAP, and Medicaid, has referred a case to the IV-D agency that is inappropriate to establish, enforce, or continue to enforce a child support order and the custodial or noncustodial parent has not applied for services; or

(21) The IV-D case, including a case with arrears assigned to the State, has

been transferred to a Tribal IV–D agency and the State IV–D agency has complied with the following procedures:

(i) Before transferring the State IV–D case to a Tribal IV–D agency and closing the IV–D case with the State:

(A) The recipient of services requested the State to transfer the case to the Tribal IV–D agency and close the case with the State; or

(B) The State IV–D agency notified the recipient of services of its intent to transfer the case to the Tribal IV–D agency and close the case with the State and the recipient did not respond to the notice to transfer the case within 60 calendar days from the date notice was provided;

(ii) The State IV–D agency completely and fully transferred and closed the case; and

(iii) The State IV–D agency notified the recipient of services that the case has been transferred to the Tribal IV–D agency and closed; or

(iv) The Tribal IV–D agency has a State-Tribal agreement approved by OCSE to transfer and close cases. The State-Tribal agreement must include a provision for obtaining the consent from the recipient of services to transfer and close the case.

(c) The IV–D agency must close a case and maintain supporting documentation for the case closure decision when the following criteria have been met:

(1) The child is eligible for health care services from the Indian Health Service (IHS); and

(2) The IV–D case was opened because of a Medicaid referral based solely upon health care services, including the Purchased/Referred Care program, provided through an Indian Health Program (as defined at 25 U.S.C. 1603(12)).

(d) The IV–D agency must have the following requirements for case closure notification and case reopening:

(1) In cases meeting the criteria in paragraphs (b)(1) through (10) and (b)(15) and (16) of this section, the State must notify the recipient of services in writing 60 calendar days prior to closure of the case of the State's intent to close the case.

(2) In an intergovernmental case meeting the criteria for closure under paragraph (b)(17) of this section, the re-

sponding State must notify the initiating agency, in a record, 60 calendar days prior to closure of the case of the State's intent to close the case.

(3) The case must be kept open if the recipient of services or the initiating agency supplies information in response to the notice provided under paragraph (d)(1) or (2) of this section that could lead to the establishment of paternity or a support order or enforcement of an order, or, in the instance of paragraph (b)(15) of this section, if contact is reestablished with the recipient of services.

(4) For cases to be closed in accordance with paragraph (b)(13) of this section, the State must notify the recipient of services, in writing, 60 calendar days prior to closure of the case of the State's intent to close the case. This notice must also provide information regarding reapplying for child support services and the consequences of receiving services, including any State fees, cost recovery, and distribution policies. If the recipient reapplies for child support services in a case that was closed in accordance with paragraph (b)(13) of this section, the recipient must complete a new application for IV–D services and pay any applicable fee.

(5) If the case is closed, the former recipient of services may request at a later date that the case be reopened if there is a change in circumstances that could lead to the establishment of paternity or a support order or enforcement of an order by completing a new application for IV–D services and paying any applicable fee.

(6) For notices under paragraphs (d)(1) and (4) of this section, if the recipient of services specifically authorizes consent for electronic notifications, the IV–D agency may elect to notify the recipient of services electronically of the State's intent to close the case. The IV–D agency must maintain documentation of the recipient's consent in the case record.

(e) The IV–D agency must retain all records for cases closed in accordance with this section for a minimum of 3 years, in accordance with 45 CFR 75.361.

[81 FR 93564, Dec. 20, 2016, as amended at 85 FR 35207, June 9, 2020]



<<Option 6>>

<<Option 7>>

To contest you must:

- File a petition with the circuit court.
- Send a copy of the petition to:

Child Support Program  
Central Mail Processing Facility  
<<GenTaxworldCentralAddress1>>  
<<GenTaxworldCentralAddress2>>

This address is not a Child Support office location.

- If you have questions about how to file a petition, contact the Clerk of Court.
- If you file a petition, the Program will stop this action until the court rules on your petition.

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T

### Option 1 [Select A or B]

- A. Nonpayment of Support**
- B. Failure to Submit to Genetic Testing**

### Option 2

- A. Depository Number: <<DepNum>>**
- B. Leave blank**

### Option 3 [Select A or B]

#### **A. Compliance [Nonpayment of support]**

you are \$<<delinquency>> behind in your support payments as of the date of this notice. Your support order requires you to pay \$<<total periodic payment due>> <<payment frequency>>.

#### **B. Paternity establishment [Failure to submit to DNA testing as ordered]**

you have not complied with the Order to Appear for Genetic Testing that you were served with on <<insert date of service of process of the order>>.

### Option 4 [Select A or B]

#### **A. Compliance [Nonpayment of support]**

1. Pay the amount above and stay current with your payments.
2. If you cannot pay the amount above, contact us to discuss a payment plan or provide documentation showing you are unable to pay.
  - a. We will consider your current situation and ability to pay.
  - b. If you are currently unemployed and provide proof that you are actively seeking employment, the first payment due under a payment plan may be delayed up to 60 days.
3. Contest this action by filing a petition in circuit court.

#### **B. Paternity establishment [Failure to submit to DNA testing as ordered]**

1. Contact the Child Support Program to schedule a genetic test appointment.
2. Contest this action by filing a petition in circuit court.

### Option 5 [Select A or B]

#### **A. Compliance [Nonpayment of support]**

**Legal Authority:** Sections 61.13016 and 322.058, Florida Statutes.

#### **B. Paternity establishment [Failure to submit to DNA testing as ordered]**

**Legal Authority:** Sections 61.13016, 322.058, and 409.256(7), Florida Statutes.

## Option 6 [Select A or B]

### A. Compliance [Nonpayment of support]

#### **Enter into a payment plan**

Contact the Child Support Program to discuss a payment plan. If you enter into a payment plan and continue to pay as agreed, we will not suspend your driver license or registration(s).

- To request a payment plan, use your eServices account at [childsupport.floridarevenue.com](http://childsupport.floridarevenue.com) or by email using the online contact form at [FloridaRevenue.com/AskChildSupport](http://FloridaRevenue.com/AskChildSupport).

#### **Provide documents showing you are unable to pay**

If you receive any of the following benefits, you need to provide documents to us:

- Reemployment assistance or unemployment compensation;
- Supplemental Security Income (SSI) benefits;
- Social Security Disability Income (SSDI) benefits; or
- Temporary cash assistance.

Documents are also needed if you are:

- Disabled and unable to support yourself; or
- Making payments under a confirmed bankruptcy plan under Chapter 11, 12, or 13 of the U.S. Bankruptcy Code.

#### **Job resources and order modification**

Visit [<FDOR Page>](#) for information about CareerSource Florida and other local programs to help you find a job, upgrade your skills and training, and put you in contact with employers who are hiring and information on how to change the amount of your child support order.

### B. Paternity establishment [Failure to submit to DNA testing as ordered]

If B leave blank.

## Option 7 [Select A or B]

### A. Compliance [Nonpayment of support]

#### **Contest this action**

You can contest this action if:

- You are not the person who owes support.
- You are not late in your payments.
- You have no ability to make payments.

Please contact us if any of these apply to you.

**B. Paternity establishment [Failure to submit to DNA testing as ordered]**

**Contest this action**

You can contest this action if:

- You have already provided a genetic sample.
- You are not the person who is ordered to submit to genetic testing.

Please contact us if any of these apply to you.





## Child Support Program

CS-EF122  
Rule 12E-1.028  
Florida Administrative Code  
Effective 07/22

### Notice of Intent to Levy

<<NCPName>>  
<<NCPAddress>>

<<Date>>

Child Support Case Number(s): <<CaseNumber>>

Activity Number: <<Activity #>>

- Past-due support owed.** According to our records, as of <<Date>>, you owe \$<<past due amount>> in past-due support.
- Property and income subject to taking.** To collect what you owe, the Department plans to take all or part of any personal property or other income, including wages, that <<Financial Institution BP Name>> owes you, or has in its possession.
- If you pay what you owe.** If you pay the past-due support within 21 days after you get this notice, this action will end. If you do nothing, the action will continue.
- Your right to contest.** You have a right to contest. To contest, you may either ask for an administrative hearing or file a petition in circuit court:
  - To ask for a hearing, follow the steps on page 3, Notice of Rights. If you want an administrative hearing, you must file a request with the Department's Deputy Agency Clerk within 21 days after you get this notice to the following address:  
  
Florida Department of Revenue  
Child Support Program  
<<Central Intercept PO Legal>>
  - You may not request an administrative hearing and a hearing in circuit court. If you contest within the time allowed, we will not take the funds until there is a hearing and decision.
- Job resources and order modification.** Visit <<FDOR Page>> for information about CareerSource Florida and other local programs to help you find a job, upgrade your skills and training, and put you in contact with employers who are hiring and information on how to change the amount of your child support order.

**6. Contesting in circuit court.** If you contest in circuit court:

- You must file the petition with the clerk of court within 21 days after you get this notice.

AND

- You must mail a copy of the petition to the address below:

Florida Department of Revenue  
Child Support Program  
<<GenTaxworldCentralAddress1>>  
<<GenTaxworldCentralAddress2>>

7. **Withholding limits.** Federal law, 15 U.S. Code 1673(b), limits how much we can take from an employee's earnings. The limit applies to take home pay. Take home pay is the income left after deductions such as state, federal, and local taxes. The limit is 50 percent of take home pay for child support and alimony, which is increased by:

- 10 percent if you do not support a second family; and
- 5 percent if past-due support has been owed for more than 12 weeks.

8. **If you are a joint owner who does not owe support.** If you claim all or part of the money in a joint bank account or other property subject to this action is yours, and you provide sufficient proof to substantiate this claim, we will release your portion of the frozen account(s). The hearing rights apply to you.

9. <<Option 1>>

10. <<Option 2>>

- 11. Final action.** This notice will become final agency action 21 days after you receive it. If that happens, you may appeal by following the steps on page 3, Notice of Rights.

12. **Questions.** If you have questions or would like to settle this at an informal conference, call <<LevyPhoneNumber>>.

- 13. Legal authority.** This action is authorized by section 409.25656, Florida Statutes.

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T

## NOTICE OF RIGHTS

1. You have a right to an administrative hearing under sections 120.569 and 120.57(1), Florida Statutes. If you want a hearing, you must file a Petition for Administrative Hearing within 21 days from the date of receipt of this notice. A petition is not considered filed until the Department receives it. Send your petition to the Department's Deputy Agency Clerk at the following address:

Florida Department of Revenue  
Child Support Program  
Attention: Deputy Agency Clerk  
<<Central Intercept PO Legal>>

2. If you do not file a petition within the time allowed, you lose your right to a hearing and this notice will become final agency action. If this notice becomes final agency action, you may appeal under section 120.68, Florida Statutes. To appeal you must file a Notice of Appeal as stated in Rule 9.110, Florida Rules of Appellate Procedure, within 30 days of the date of final agency action.
3. If you disagree about issues of material fact, you may ask for a formal hearing. A petition for a formal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code, which can be found at [flrules.org](http://flrules.org). At a formal hearing, you may represent yourself or hire a lawyer. You or your lawyer may present evidence, argue issues, question witnesses, submit written statements of fact and proposed orders, and file exceptions to the judge's recommended order.
4. If you agree with the Department on all issues of material fact, you may ask for an informal hearing. A petition for an informal hearing must be in the form required by Rule 28-106.2015(5), Florida Administrative Code, which can be found at [flrules.org](http://flrules.org).
5. Mediation under section 120.573, Florida Statutes, is not available.

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T

## **OUTBOUND FORMS PROCESSING RULES**

### **Option 1:**

#### **Insert when the activity reason equal regular banking or securities**

**Levy on securities.** The Department will notify you if we levy on securities that you own. If that happens, you will have 7 days to give instructions to the person who holds your securities. You will be able to tell them which securities to sell if they are worth more than you owe.

### **Option 2:**

#### **Insert when the activity reason equal regular banking or securities**

**If you receive Supplemental Security Income (SSI).** If you send the Department proof that money in your account is from SSI, we will release the SSI payments to you.

**USER GUIDE FOR  
ELECTRONIC CHILD SUPPORT PAYMENTS  
USING THE CHILD SUPPORT APPLICATION  
BANKING CONVENTION**

**VERSION 9.0**  
(Revised February 24, 2017)

**The Task Force on  
Electronic Child Support Payments**

**NACHA – THE ELECTRONIC PAYMENTS  
ASSOCIATION**

## Table of Contents

PURPOSE AND SCOPE .....	1
BACKGROUND.....	2
PROCESS .....	4
NACHA RECORD FORMATS .....	9
THIRD PARTY SENDERS AND SDUS .....	11
INTERSTATE PAYMENTS BETWEEN SDUS .....	13
CHILD SUPPORT APPLICATION BANKING CONVENTION .....	15
820 PAYMENT ORDER/REMITTANCE ADVICE TRANSACTION SET .....	20
DEFINITIONS AND TERMS – 820 TRANSACTION SET.....	22
CHILD SUPPORT MAPPING .....	25
GLOSSARY .....	38

## **PURPOSE AND SCOPE**

The purpose of this guide is to provide State Disbursement Units (SDU's), employers and their financial institutions with the current formats, definitions and implementation recommendations to remit child support payments and payment information electronically through the Automated Clearing House (ACH) Network according to the current conventions and standards. This method speeds up the income-withholding process and allows the employer and SDU to realize the numerous benefits of electronic funds transfer (EFT) and electronic data interchange (EDI).

The Child Support Application Banking Convention provides an employer with an electronic method for sending child support obligations withheld from employees' wages to the SDU by means of ACH credit payments. These payments, which are originated by the employer's financial institution through the ACH Network, transfer the funds and payment information electronically, thereby offering the employer a more attractive alternative to the less efficient practice of issuing a check with a detailed paper listing of the employees whose wages were garnished.

The convention forms the bases for remitting child support payments together with remittance detail about the payments using the NACHA CCD+ format. Remittance detail for a single payment is conveyed in the 80-character Payment Related Information field of the single DED (Deduction) Addenda Record of the CCD+. All SDUs were required to be capable of accepting employer-originated child support withholding payments sent in the NACHA CCD+ format by September 30, 1997. Currently (2007) only South Carolina does not have this capability.

States also allow employers to remit these payments electronically using the NACHA CTX format containing an Accredited Standards Committee (ASC) X12 820 Payment Order/Remittance Advice Transaction Set. (ASC X12 is the inter-industry standard setting authority for EDI). Use of the CTX/820 enables an employer to send multiple child support payments with remittance information in one transaction to an SDU. With a maximum allowance of 9,999 Addenda Records, the CTX format allows the entire 820 transaction set to be "enveloped" within the ACH format. Table 1 of the ASC X12 820 conveys the gross payment amount, while Table 2 details information for each employee covered by those payments using the DED (Deduction) data segment. This segment conveys the same information as in the CCD+ convention; however, it does so within the structure of 820 transaction set.

A banking convention typically refers to a standard format for the presentation of data within a single Addenda Record. When that convention is incorporated into the X12 standards, it is referred to as a data segment. This document depicts the status of the DED data segment of the ASC X12 820 as of version release 4010, published in December 1999 by the Data Interchange Standards Association (DISA). (DISA is the secretariat of the ASC X12).

## **BACKGROUND**

Increasing rates of divorce and single-parent families have focused a great deal of attention on the well-being of our nation's children, generating considerable activity in federal and state government legislation and supporting agencies. Recognizing the changes occurring and the implications of these changes on our society Congress, has enacted a number of programs to help in the collection and disbursement of child support payments.

In 1975 Congress established the **Child Support Enforcement Program** with the passage of Title IV-D of the Social Security Act. This program provided a federally-funded, state-based system for:

- establishing paternity;
- establishing child support orders;
- collecting support payments, and
- disbursing funds collected.

The Child Support Enforcement Program provides Title IV-D services to families receiving assistance under the Temporary Assistance to Needy Families (TANF), Foster Care, and Medicaid programs. Title IV-D services also encompass families who formerly received assistance under these programs and any other family who applies for IV-D services. As a group, these are typically referred to as "IV-D" cases. Private, attorney-based, child support cases are known "non-IV-D" cases (i.e., private cases).

Child support obligations collected for families in the TANF and Foster Care programs have historically been used to repay the government assistance the families have received under these programs. Child support obligations collected for families who are not receiving government assistance go directly to those families to help them remain self-sufficient.

Further changing the landscape of family legislation, amendments were made to the **Child Support Enforcement Program in 1984, 1988, and 1996**. The **Family Support Act of 1988** made income-withholding the primary method for collecting child support obligations and mandated the method by which income-withholding is transmitted from the employer to the child support enforcement entities (the centralized collection sites for receipt of child support are currently referred to as SDUs).

With some exceptions, the withholding requirements of this legislation were:

- after November 1, 1990 all new and adjusted Title IV-D child support orders require immediate income-withholding, and
- after January 1, 1994 all new non-IV-D (private) cases must also provide for immediate income withholding.

The withholding transmission requirements of the legislation were:



- by October 1, 1997 states were required to have operational, automated state-wide child support enforcement management information systems;
- these systems must be able to accept withholdings transmitted using EFT technology, and
- employers are not required by federal law to send withholdings using EFT and EDI. (However, 16 states/territories, CA, FL, GU, IA, IL, IN, MA, OH, OR, ND, NE, NV, PA, TX, VA, and WV, currently require employers to remit child support payments electronically.)

The result of this legislation is that after January 1, 1994, with few exceptions, all new and adjusted child support cases are subject to immediate income withholding. This legislation applies to all cases. It applies to private child support cases as well as to Title IV-D cases, even if the family never received government assistance.

As part of the **Personal Responsibility and Work Opportunity Act of 1996** (more commonly known as “welfare reform”), states were required to set up centralized payment processing sites, known as state disbursement units (SDUs), for the collection of child support payments.

States are required to receive payments electronically and to disburse payments to custodial parents within two days of receipt. The impact of the welfare reform legislation became apparent when SDUs were deluged with paper checks that had previously been handled by county courts in most states.

Every day, thousands of paper checks arrive at SDUs all over the country. They must be opened, scanned, identified, deposited, credited to the appropriate non-custodial parent(s), and turned into disbursement payments for custodial parents. The federal Office of Child Support Enforcement (OCSE) reported that in 2011 \$27.3 billion in child support payments was collected. Almost seventy percent of this amount came from employers deducting child support obligations from their employees’ paychecks as required by law.

While the benefits to taxpayers and children have been proven, mandatory income- withholding has also resulted in an increased administrative burden on employers. For this reason, the value of the second component of the legislation, which requires that the SDU be able to accept withholdings and send and receive interstate child support collections transmitted using EFT technology, becomes evident.

## **PROCESS**

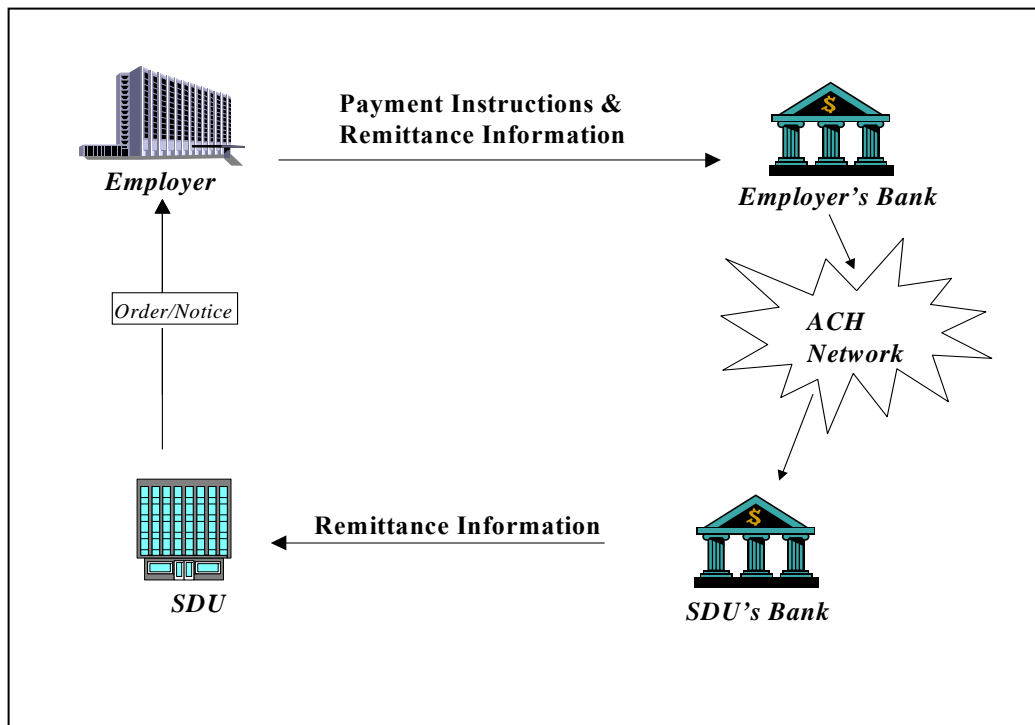
An employer is notified to withhold wages of a particular employee by an income withholding order or notice, generated either from a court or state or local child support enforcement agency. The order/notice instructs the employer to withhold wages from an employee and serves as the employer's legal basis for doing so. The order/notice includes contact information where the employer can obtain the necessary SDU's bank information for sending payments electronically.

The employer should contact the SDU that issued the order to determine which payment formats it is capable of receiving. All automated statewide child support enforcement systems are required to be capable of accepting child support payments in the CCD+ format. Most states also accept payments in the CTX format containing an ASC X12 820 Transaction Set. The employer should also contact its own financial institution to determine its EFT/EDI capabilities, seek assistance with formats, standards, and technical requirements to implement this application.

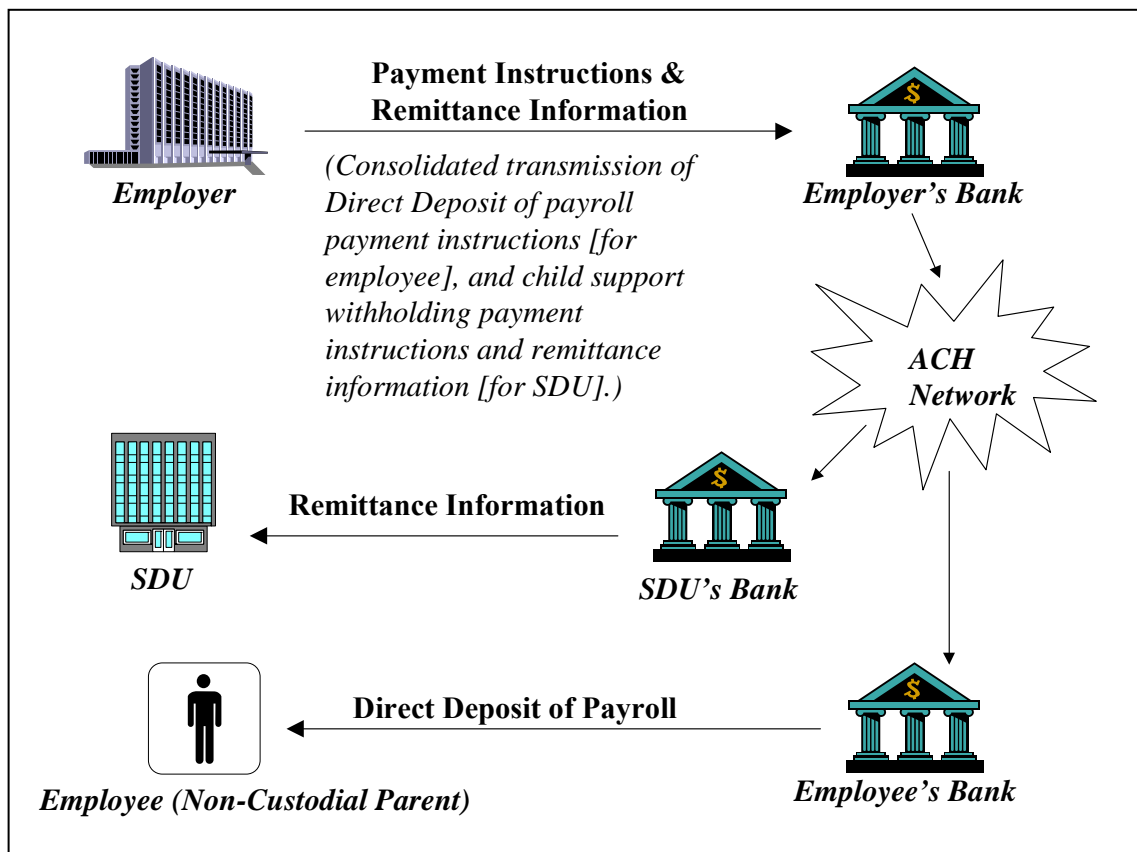
In order to transfer the funds and data, the employer transmits the payment instructions and remittance information to its financial institution. The financial institution then originates the ACH entries to transfer the payments and remittance information through the ACH Network to the financial institution of the SDU to which the payments must be sent. Once received, the SDU's financial institution posts the funds to the SDU account and provides the remittance information (EDI) associated with those payments in the format agreed to with that entity.

The SDU in turn updates its records, credits the non-custodial parent's account, and disburses an electronic payment (direct deposit or debit card) or issues a check to the custodial parent. If the custodial parent resides in a different state, the SDU will transfer the funds and payment data often using EFT/EDI technology to the SDU in the appropriate jurisdiction for disbursement to the custodial parent.

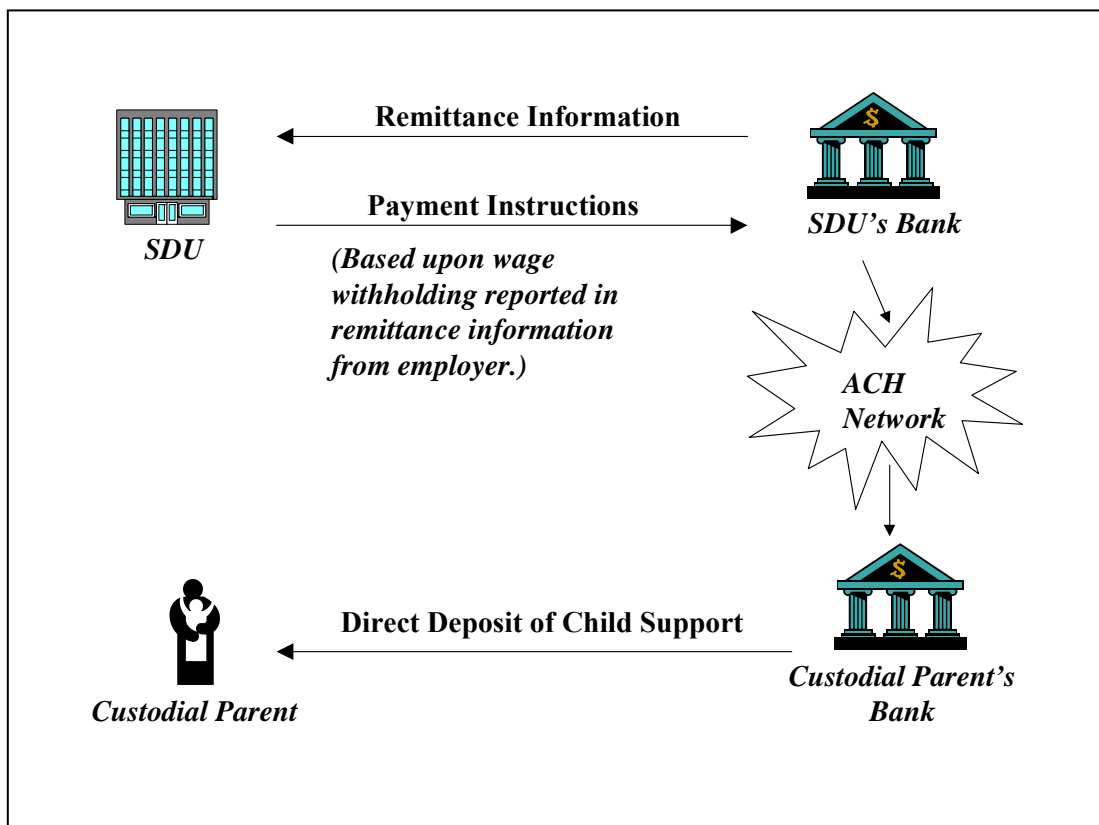
The following diagram illustrates the process between the employer and the SDU:



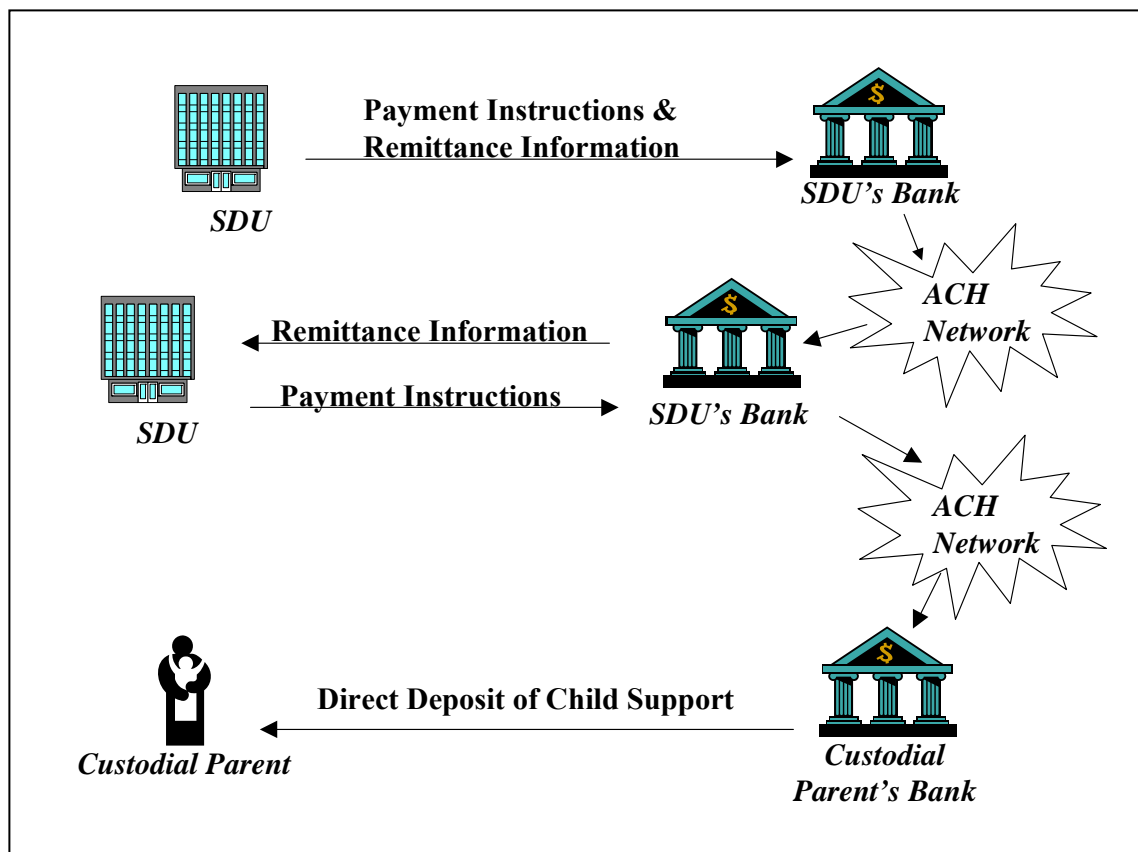
The employer can take further advantage of EFT technology by consolidating the transmission of wage withholding for child support with its Direct Deposit of payroll as shown below:



In addition, the SDU and custodial parent can realize the benefits of EFT technology when direct deposit is used for the disbursement of child support payments:



The following diagram illustrates the automated process used to transfer child support income-withholding if the custodial parent resides in another state:



## NACHA RECORD FORMATS

The rules and guidelines governing the formats, specifications and exchange of ACH entries are published by NACHA, the Electronic Payments Association. With respect to the data that are contained in the addenda records of ACH formats, the *NACHA Operating Rules* stipulate the type of data that may be exchanged as well as which standards and formats are permitted, but the structure of the data therein contained is managed outside the NACHA rules. For example, the *NACHA Operating Rules* permit the exchange of certain EDI messages or transaction sets (e.g., 820 Payment Order/Remittance Advice) within the Addenda Records of the CTX format, but those standards are developed and maintained by other standards development organizations, such as ASC X12 and UN/EDIFACT.

The following record formats are used to convey entries through the ACH Network:

- File Header Record (the 1 record)
- Company/Batch Header Record (the 5 record)
- Entry Detail Record (the 6 record)
- Addenda Record (the 7 record)
- Company/Batch Control Record (the 8 record)
- File Control Record (the 9 record)

An ACH file is bounded by one File Header Record and one File Control Record, which serve to facilitate transmission, identification and balancing of the file. A file may be comprised of one or more batches, which are denoted by the Company/Batch Header Record and Company/Batch Control Record. These records contain information specific to all the Entry Detail Records contained within that batch. A batch may house one or more Entry Detail Records that share certain aspects as explained in the *NACHA Operating Rules*. The Entry Detail Record is the record that constitutes the payment order and is used within the banking system to execute EFT and settlement. An Addenda Record is used to supply additional payment related information related to the payment issued in the Entry Detail Record. Each Addenda Record includes an 80-position Payment Related Information Field within which this remittance detail is transmitted.

The CCD and CTX payment formats are used within the ACH Network to conduct the transfer of funds between business or government entities. To exchange data along with payments using EDI technology, Addenda Records are used. Under the *NACHA Operating Rules*, a CCD format may be accompanied by only one Addenda Record, which may carry X12 data segments or elements or NACHA-endorsed banking conventions. A CCD entry accompanied by an Addenda Record is referred to as a CCD+. The CTX format allows for the provision of 9,999 Addenda Records, which must carry a full X12 transaction set or UN/EDIFACT message (the transaction set or message must be formatted correctly – including the envelope information and in the case of the ASC X12 820, both Table 1 and Table 2).

The NACHA record formats for CCD+ entries flow in the following order:

File Header Record

Company/Batch Header Record

Entry Detail Record

Addenda Record (1 addenda with 80 byte Payment Related Information Field)

Entry Detail Record

Addenda Record (1 addenda with 80 byte Payment Related Information Field)

Entry Detail Record

Addenda Record (1 addenda with 80 byte Payment Related Information Field)

Entry Detail Record

Addenda Record (1 addenda with 80 byte Payment Related Information Field)

Company/Batch Control Record

File Control Record

The NACHA record formats for CTX entries flow in the following order: *Please remember that the CTX must contain a fully formatted ASC 820 transaction set – which includes all envelopes, the Table 1, and Table 2 which can contain multiple DED loops. The syntactically correct ASC 820 is then broken into 80 byte segments embedded in the CTX 07 addenda records.*

File Header Record

Company/Batch Header Record

Entry Detail Record

Addenda Record (up to 9,999 addenda with 80 byte Payment Related Information Field)

Addenda Record

Addenda Record

Addenda Record

Addenda Record

Entry Detail Record

Addenda Record (up to 9,999 addenda with 80 byte Payment Related Information Field)

Addenda Record

Addenda Record

Addenda Record

Addenda Record

Addenda Record

Company/Batch Control Record

File Control Record



## THIRD PARTY SENDERS AND SDUs

This section is specific to payments being sent to SDUs by Third Party Senders.

### Case Reconciliation

Before you begin sending electronic payments to a State Disbursement Unit (SDU), you must contact the state and perform case reconciliation so they have a chance to correct any case data. Our electronic funds transfer (EFT) and SDU contacts may be found on the federal Office of Child Support Enforcement website at

[http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact\\_map.htm](http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact_map.htm).

### Banking Information

After you perform case reconciliation the SDU will give you its routing transit number (RTN) and bank account number. Please do not share this information with an employer client until they have performed case reconciliation with the state EFT contact.

### Format Issues

SDUs need to know who the actual employer is as well as the Third Party Sender sending the payment. We are asking Third Party Senders to identify themselves and their employer clients in the Company/Batch Header Record (5 record) as follows:

- **“Company Name”** (field 3): name of employer client. The *2012 NACHA Operating Rules* state: “In a transaction in which the Originator of a credit Entry is not the payor of the transaction (the party from which payment is ultimately being directed), the Company Name field of the credit Entry must contain the name by which the payor is known to and readily recognized by the Receiver of the Entry.”
- **“Company Discretionary Data”** (field 4): federal employer identification number (FEIN) (without dashes or any preceding numbers) of the employer client. The *2012 NACHA Operating Rules* state: “This field in the Company/Batch Header Record allows Originators and/or ODFIs to include codes (one or more) of significance only to them, to enable specialized handling of all Entries in that batch. There is no standardized interpretation for the value of the field.”
- **“Company Identification”** (field 5): federal employer identification number (FEIN) (without dashes) of the Third Party Sender, preceded by the number 1. The *2012 NACHA Operating Rules* state: “The Company Identification is an alphameric [alphanumeric] code used to identify an Originator. The Company Identification Field must be included in all Entries. The Company ID may begin with an ANSI one-digit Identification Code Designator (ICD) followed by the identification number. The ANSI Identification Numbers and related Identification Code Designators (ICD) are:

IRS Employer Identification Number (FEIN) “1”  
Data Universal Numbering Systems (DUNs) “3”  
User Assigned Number “9” “

- **“Company Entry Description”** (field 7): name of the Third Party Sender. The *2012 NACHA Operating Rules* state: “The Originator establishes the value of this field to provide the Receiver with a description of the purpose of the Entry.” If you enter the name of the Third Party Sender, we will know who is sending the payments.

### **Batches**

If you are sending payments in the CCD+ or CTX 820 file format, please prepare a separate batch per employer client.

### **Resource**

For additional information on child support and employers, please visit the OCSE website at <http://www.acf.hhs.gov/programs/cse/newhire/employer/home.htm>.

### **Report Changes**

If you make a change to your data, for example, one required by your bank that affects the data in the Company Batch Header record, you are strongly encouraged to notify the SDUs of those changes in advance so there is minimal impact to e-payment processing.

### **Reversals**

If you make a mistake in your e-payment transmission, please do not reverse the payment. Instead, contact the SDUs immediately so they can try to stop the payments from being disbursed. For more information, see State Contacts and Program Information on the federal Office of Child Support Enforcement website at [http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact\\_map.htm](http://www.acf.hhs.gov/programs/cse/newhire/employer/contacts/contact_map.htm).

## INTERSTATE PAYMENTS BETWEEN SDUs

This section is specific to payments being sent interstate between SDUs. The information does not pertain to employers originating payments to the SDUs.

### The Company/Batch Header Record and Interstate Payments

When interstate child support payments are exchanged among SDUs, the SDU originating the transaction must use the Company Entry Description Field #7 of the NACHA Company Batch Header Record format to identify its state, territory or special district jurisdiction. SDU's receiving these transactions frequently need to know the origin of the funds. The two-character U.S. Postal Code of the originating state followed by the FIPS Code of the SDU originating the transaction must be input into this field (left justified) as XXXXXXXXXX, without spaces between the postal and FIPS codes. SDUs receiving interstate payments are advised to consult their respective financial institutions to ensure access to this data when receiving the payment related information from the Addenda Record, as not all financial institutions pass on the Company/Batch Header Record to the receiver.

### Element Definitions

DED01 – Application Identifier: The following application identifiers should be used with child support payments.

#### *Payments from Employers*

CS     Income Withholding from Employers

#### *Interstate Payments*

II     Interstate Income Withholding  
IT     Interstate State Tax Offset  
IO     Interstate All Others  
RI     Interstate Cost-Recovery Income Withholding  
RT     Interstate Cost-Recovery State Tax Offset  
RO     Interstate Cost-Recovery All Others

#### *Interstate Payments between SDUs when the funds are the result of a Financial Institution Data Match (FIDM):*

**IF:** FIDM funds from a non-cost-recovery state to another state

**RF:** FIDM funds from a cost-recovery state to another state

IF and RF may now be used to identify interstate payments from financial institutions as part of the Office of Child Support Enforcement's Financial Institution Data Match (FIDM) program:

Code IF is used to notify the receiving SDU of payments (received in full) going from the sending SDU to the receiving SDU. (The state sending the payments is not a “cost-recovery” state.)

Code RF is used to notify the receiving SDU that fees were deducted from collection activities before the sending SDU transferred the payments to the receiving SDU. (The state sending the payments is a “cost-recovery” state.)

***Payment from a Direct Payer***

DP     Child support payment from a direct payer

DP may be used in the CCD+ format and in versions 5050 and higher of the X12 820 Transaction Set in the ACH CTX. Code DP identifies a child support payment from a direct payer, either directly or via a third party provider. The direct payer could be self-employed and is typically not under an income-withholding order.

UC     Unemployment Compensation funds from Unemployment Compensation Agency

UC may be used in the CCD+ format and in versions 7050 and higher of the X12 820 Transaction Set carried in the ACH CTX. Code UC is used to identify payments remitted by an Unemployment Compensation Agency that represent monies withheld from an obligor’s unemployment compensation and disbursed to the child support agency’s state disbursement unit (SDU).

The application identifier indicates the type of collection being transmitted. The code ‘CS’ is to be used by employers remitting income-withholdings. ‘II’, ‘IT’, ‘IO’, ‘RI’, ‘RT’ and ‘RO’ are solely for the use of SDU’s when transferring contributions interstate to another SDU. When the SDU originating the interstate transaction practices cost recovery from the family, it must use either ‘RI’, ‘RT’, or ‘RO’, as appropriate to the source of the payments, so that the SDU receiving the transaction is alerted that the payment amounts in the Entry Detail and Addenda Records do not agree.

NOTE: States that practice cost recovery from the family must use the CCD+ format.

## CHILD SUPPORT APPLICATION BANKING CONVENTION

Within the 80 position Payment Related Information Field of the CCD+ Addenda Record, remittance information corresponding to the child support payment made by an employer to an SDU is presented in the following banking convention. This convention is referred to as the 'DED' Deduction data segment under ASC X12 syntax and is composed of ten fields:

- Segment Identifier
- Application Identifier
- Case Identifier
- Pay Date
- Payment Amount
- Non-Custodial Parent Social Security Number
- Medical Support Indicator
- Non-Custodial Parent Name
- FIPS Code
- Employment Termination Indicator

Each field is referred to as a data element, which is the smallest named item in a record. It can represent a qualifier, a value, or text. A data element has three primary attributes - length, field requirement, and type. Each data element is identified by an element identifier used for reference (e.g., DED01, DED02, etc.), and each element has a specific position within the record (segment). In constructing the segment, each data element is preceded by the separator character. In the ACH, the data element separator is an asterisk (\*). Each segment must end with a terminator, which in the ACH is a backslash (\).

The following is an example of the DED segment as used in the Payment Related Information field of the CCD+ Addenda Record:

**DED\*application identifier\*case identifier\*pay date\*payment amount\*non-custodial parent ssn\*medical support indicator\*non-custodial parent name\*FIPS code\*employment termination indicator\**

Note the use of the asterisk (\*) and backslash (\).

Data elements in a segment are either mandatory or optional. Data elements in a segment that are not mandatory as defined by the standard may be omitted. The omission of an optional element is noted by the placement of an asterisk in the place of that element. For example, if non-custodial parent name were to be omitted from the segment, it would look like this:

**DED\*application identifier\*case identifier\*pay date\*payment amount\*non-custodial parent ssn\*medical support indicator\*\*FIPS code\*employment termination indicator\**

Also, if an optional data element is the last data element in a segment and that field is not being used, the preceding asterisk is replaced by the backslash. For example, if the employment termination indicator is omitted from the segment, it would look like this:

**DED\*application identifier\*case identifier\*pay date\*payment amount\*non-custodial parent ssn\*medical support indicator\*non-custodial parent name\*FIPS code\**

The following grid delineates the format for the DED Convention for employers:

#### DED CHILD SUPPORT CONVENTION

Element	Comments	Content	Attributes		
			1	2	3
	Segment Identifier	DED	M	ID	3/3
DED01	Application Identifier	CS	M	ID	2/2
DED02	Case Identifier	XXXXXXXXXX	M	AN	1/20
DED03	Pay Date	YYMMDD	M	DT	6/6
DED04	Payment Amount	\$\$\$\$\$\$CC	M	N2	1/10
DED05	Non-Custodial Parent Social Security Number	XXXXXXXXXX	M	AN	9/9
DED06	Medical Support Indicator	'Y' – Yes, 'N' - No	M	AN	1/1
DED07	Non-Custodial Parent Name	XXXXXXXXXXXX	O	AN	1/10
DED08	FIPS Code	XXXXXXX	O	AN	5/7
DED09	Employment Termination Indicator	'Y' – Yes	O	AN	1/1

## SAMPLE DED CONVENTION

DED\*CS\*ZC146\*951024\*13547\*975348431\*N\*SMITH,HAR\*19000\*Y\

(Reminder: due to the one-addenda limitation of the CCD+ format, the DED segment is restricted to a maximum of 80 characters. Note the use of the asterisk and backslash.)

The column headings used on the grid are as follows:

- the **Element** defines the data element name;
  - the **Comments** and **Content** define the data element, and
  - the **Attributes** are defined as follows:
1. **Field Requirement** - The first column of the attributes is the field requirement for that data element. An 'M' denotes a mandatory element, whereas an 'O' denotes an optional field.
  2. **Data Type** - The second column of the attributes specifies the field data type.

'AN' denotes a string type data element. Contents of string data elements are a sequence of letters, digits, spaces and/or special characters (with the exception of the asterisk). The contents shall be left justified. Trailing spaces should be suppressed unless they are necessary to satisfy a minimum length requirement.

'DT' denotes a date type data element. Format for the date is YYMMDD. YY is the last two digits of the year (00-99), MM is the numeric value of the month (1-12), and DD is the numeric value of the day (1-31). (This format does not support a 4-digit year.) The date field in the banking convention for the CCD+ is a 6/6 date field – the CCD+ does not support a 4 digit year.

'ID' denotes an identifier data element from a pre-defined list of values.

'N2' denotes a numeric type data element with 2 decimal places to the right of a fixed, implied decimal point. The decimal point is not transmitted. It is intended that this number will always be positive for the child support application banking convention. Thus the amount, \$550.00 would appear as \*55000\*.

3. **Length** - The third column of the attributes signifies the minimum/maximum use of an element. This specifies the minimum and maximum length of a particular field. For example, 1/6 indicates that this data element must be at least one character, but not more than six.

## ELEMENT DEFINITIONS

### **DED01      Application Identifier:** Supported Code Value - 'CS' - *Child Support*

The application identifier indicates the type of deduction being withheld from an employee's pay. If you are an employer withholding child support from an employee's paycheck, use CS as the application identifier. Child Support SDU's should use one of the following application identifiers to identify their child support payments:

#### ***Interstate Payments***

II	Interstate Income Withholding
IT	Interstate State Tax Offset
IO	Interstate All Others
RI	Interstate Cost-Recovery Income Withholding
RT	Interstate Cost-Recovery State Tax Offset
RO	Interstate Cost-Recovery All Others

#### ***Financial Institution Data Match Payments***

FD	FIDM funds from a financial institution
IF	FIDM funds from a non-cost-recovery state to another state
RF	FIDM funds from a cost-recovery state to another state

#### ***Payments from a Direct Payer***

DP	Child support payment from a direct payer
UC	Child support payment from a direct payer funded by unemployment compensation

FD, IF, and RF may now be used to identify payments from financial institutions as part of the Office of Child Support Enforcement's Financial Institution Data Match (FIDM) operation:

Code FD is used to indicate that a child support agency requested that a financial institution disburse monies (seized from an account holder/non-custodial parent obligor), and the requested financial institution forwarded the monies to the child support agency's state disbursement unit (SDU). FD could also be used to indicate that a financial institution, upon request from one state child support agency, was sending interstate FIDM payments to another SDU.

Code IF is used to notify the receiving state disbursement unit (SDU) of payments (received in full) going from the sending SDU to the receiving SDU. (The state sending the payments is not a "cost-recovery" state.)

Code RF is used to notify the receiving SDU that fees were deducted from collection activities before the sending SDU transferred the payments to the receiving SDU. (The state sending the payments is a "cost-recovery" state.)

DP may be used in the CCD+ format and in versions 5050 and higher of the CTX 820. Code DP identifies a child support payment from a direct payer, either directly or via a third party



provider. The direct payer could be self-employed and is typically not under an income-withholding order.

UC may be used in the CCD+ format and in versions 7050 and higher of the X12 820 Transaction Set carried in the ACH CTX. Code UC is used to identify payments remitted by an Unemployment Compensation Agency that represent monies withheld from an obligor's unemployment compensation and disbursed to the child support agency's state disbursement unit (SDU).

**DED02 Case Identifier:**

The case identifier element is the IV-D case number or court order number. The case identifier always refers to the identification number of the case in the state receiving the EFT/EDI transaction (e.g., the child support SDU). This is true whether the transaction is from an employer or another state. It is the responsibility of the SDU to provide the employer with the correct Case Identifier, typically during the case clean-up/reconciliation process before an employer sends the first electronic payments.

**DED03 Pay Date:**

The pay date element provides the obligor's (non-custodial parent's) pay date; the date the income was withheld from the employee's paycheck.

**DED04 Payment Amount:**

The payment amount element indicates the non-custodial parent's child support withheld for this pay period, which is being paid to the SDU.

**DED05 Non-Custodial Parent Social Security Number:**

The non-custodial parent's Social Security number element provides the SDU with the non-custodial parent's Social Security number.

**DED06 Medical Support Indicator:** Supported Code Values - 'Y', 'N' and 'W'

The medical support indicator indicates whether the employer offers family medical insurance coverage. If medical insurance coverage is available, a 'Y' is placed in the field; if there is no coverage available, an 'N' is placed in the field. A 'W' indicates that the disposition of medical insurance is not applicable to the deduction. A 'W' is only used by a state when sending an interstate payment to another state.

**DED07 Non-Custodial Parent Name:**

The non-custodial parent's name element indicates the first seven letters of the obligor's last name followed by the first three letters of his/her first name. A comma must be used to separate the last name from the first name of the non-custodial parent when the last name is less than seven characters. This field is not case-sensitive, i.e., mixed case letters are acceptable.



## 820 PAYMENT ORDER/REMITTANCE ADVICE TRANSACTION SET

### Financial Structure of the 820

#### Beginning Data

Table 1 Segment	
Pos. 1/010	
Through	Financial Data Block
Pos. 1/060	

Financial Organizational Identification	
Table 1 Segment	
Pos. 1/70	Data Containing Payee and
Through	Payor Information Facilitating
Pos. 1/120	Remittance Error Resolution

Delivery Instructions	
Table 1 Segment	
Pos. 1/130	Data to Identify Remittance
Through	Delivery
Pos. 1/140	

#### Table 2

Child Support Addendum Data	
Pos. 2/010	
Through	
Pos. 2/278	
DED Loop (2/280)	Detail Supporting CS Payments

## DEFINITIONS AND TERMS – 820 TRANSACTION SET

### *Data Segments*

A data segment is the intermediate unit of information in a transaction set. Segments consist of logically related data elements in a defined sequence. Segments have a unique segment identifier that comprises the first characters of the segment. When segments are combined to form a transaction set, their relationship to the transaction set is defined by a segment requirement designator and a segment sequence. Some segments may be repeated, and groups of segments may be repeated as loops.

#### *Requirement Designator*

Data segments within the 820 Transaction Set will have one of the following two designators which define their requirement in the transaction set:

##### *M – Mandatory*

The designated simple data element or composite data structure, whether allowed to repeat, must be present in the segment.

##### *O – Optional*

The presence of this data segment is at the option of the sender.

### *Data Elements*

A data element is the smallest named unit of information in the transaction set. Data segments are made up of data elements. Data elements in a segment are assigned a structured code to indicate the segment in which it is used and its sequential position within that segment. The code is composed of the segment identifier followed by two digits indicating the position of the data element in that segment. For example, the reference designator N101 indicates the first element in the N1 segment. The counting of positions starts with 01 for the first data element and is incremented by one to the end of the segment.

#### *Condition Designator*

Data segment unit or component data element conditions are of three types: mandatory, optional, and relational, and define the circumstances under which a simple data element, composite data structure, or component data element may be required to be present or absent in a particular segment or composite data structure.

##### *M – Mandatory*

The data element must be present in the segment (presence means a data element must not be empty).

### *O – Optional*

The presence of the data element is at the option of the sender.

### *X – Relational*

Relational conditions may exist among two or more data elements within the same data segment based on the presence or absence of one of those data elements (presence means a data element must not be empty). For relational conditions, see the “SYNTAX NOTES” section of the segment diagram in the X12 Standards manual.

## **Data Element Types**

The data element types are described as follows:

### *Nn – Numeric*

A numeric data element is represented by one or more digits with an optional leading sign representing a value in the normal base 10. The value of a numeric data element includes an implied decimal point. It is used when the position of the decimal point within the data is permanently fixed and is not to be transmitted with the data. The data element dictionary defines the number of implied decimal positions. The representation for this data element type is Nn where N indicates that it is numeric and n indicates the number of decimal positions to the right of the implied decimal point. If n is 0, it need not appear in the specifications; N is equivalent to N0. For negative values, the leading minus sign (-) is used. Absence of a sign indicates a positive value. The plus sign (+) should not be transmitted. Leading zeros should be suppressed unless necessary to satisfy a minimum length requirement. The length of a numeric type data element does not include the optional sign.

### *R – Decimal Number*

A decimal data element contains an explicit decimal point and is used for numeric values that have a varying number of decimal positions. The representation for this data element type is R. The decimal point always appears in the character stream if the decimal point is at any place other than the right end. If the value is an integer (decimal point at the right end), the decimal point should be omitted. For negative values, the leading minus sign (-) is used. Absence of a sign indicates a positive value. The plus sign (+) should not be transmitted. Leading zeros should be suppressed unless necessary to satisfy a minimum length requirement. Trailing zeros following the decimal point should be suppressed unless necessary to indicate precision. The use of triad separators (for example, the commas in 1,000,000) is expressly prohibited. The length of a decimal type data element does not include the optional leading sign or decimal point.

### *ID – Identifier*

An identifier data element always contains a value from a predefined list of values that is maintained by the X12 Committee or some other body recognized by the X12 Committee. Trailing spaces should be suppressed unless necessary to satisfy minimum length. The representation for this data element type is ID.

### *AN – String*

A string data element is a sequence of any characters from the basic or extended character sets. The significant characters shall be left justified and shall be space filled. Leading spaces, when they occur, are presumed to be significant characters. Trailing spaces should be suppressed unless they are necessary to satisfy minimum length. The representation for this data element type is AN.

### *DT – Date*

A date data element is used to express the standard date in either YYMMDD or CCYYMMDD format in which CC is the first two digits of the calendar year, YY is the last two digits of the calendar year, MM is the month (01 to 12), and DD is the day in the month (01 to 31). The representation for this data element type is DT.

### *TM – Time*

A time data element is used to express the ISO standard time in HHMMSSd.d format in which HH is the hour for a 24 hour clock (00 to 23), MM is the minutes (00 to 59), SS is the seconds (00 to 59), and d.d is decimal seconds. The representation for this data element type is TM.

### **Data Element Length**

Each data element is assigned a minimum and maximum length. The length of the data element value is the number of character positions used except as noted for numeric and decimal elements.

## CHILD SUPPORT MAPPING

### Employer sending information to the Child Support State Disbursement Unit (SDU)

In a typical child support scenario, a local or state child support office sends an income-withholding order/notice to an employer, ordering the employer to deduct a certain amount of child support from the employee/non-custodial parent's paycheck every pay period. The employer must then submit the information and the funds to the appropriate SDU. Using a CTX containing an ASC X12 820 transaction set and employer may remit for multiple employees in the same transaction set.

EDI TRANSMISSION DATA	EXPLANATION
<b>ISA</b>	<b>ISA</b> is the Interchange Control Header used to start and identify an interchange of functional groups and interchange-related control segments.
<b>GS</b>	<b>GS</b> is the Functional Group Header and is used to indicate the beginning of a functional group and to provide control information.
<b>ST*820*0001</b>	<b>ST</b> is the Segment ID <b>820</b> is the Transaction Set Identifier 820. <b>0001</b> is the control number.
<b>BPR*C*559.47*C*ACH*CTX*01*014321009*DA*123412345*345389001*01*987654321*DA*121004861234*20021229*P CS</b>  <b>NOTE: BPR02 – Monetary Amount – Data Element Type – R, the decimal point must be provided, unless the dollar amount is a whole dollar that includes no cents. (e.g., 559.47)</b>	<b>BPR</b> is the Segment ID <b>(The first )C</b> indicates the payment and remittance advice are together. <b>559.47</b> is the monetary amount (\$559.47). This is the total of all DED loops included in the transaction set. <b>(The second) C</b> indicates this is a credit. <b>ACH</b> indicates the payment method is the Automated Clearing House. <b>CTX</b> is the Payment Format Code indicating a Corporate Trade Exchange Payment. <b>01</b> is an ID qualifier indicating the ID used in the next field will be an ABA transit routing number. <b>014321009</b> is the ID number of the originating financial institution. <b>DA</b> is an ID qualifier indicating the type of bank account used is a Demand Deposit. <b>123412345</b> is the originator's bank account number. <b>345389001</b> is the originating company identifier.

EDI TRANSMISSION DATA	EXPLANATION
	<p><b>01</b> is an ID qualifier indicating the ID used in the next field will be an ABA transit routing number.</p> <p><b>987654321</b> is the ID number of the receiving financial institution. <b>DA</b> is an ID qualifier indicating the type of bank account used is a Demand Deposit.</p> <p><b>121004861234</b> is the receiving bank account number.</p> <p><b>20021229</b> is the effective entry date.</p> <p><b>PCS</b> indicates the business reason for this payment is a Payment of Child Support.</p>
<p><b>TRN*1*1234570</b></p>	<p><b>TRN</b> is the Segment ID</p> <p><b>1</b> indicates the trace type code is current transaction trace number.</p> <p><b>1234570</b> is the control number used to tie funds to the remittance.</p>
<p><b>DTM*097*20021227</b></p>	<p><b>DTM</b> is the Segment ID</p> <p><b>097</b> indicates the date that follows is the transaction creation date.</p> <p><b>20021227</b> is the date (December 27, 2002)</p>
<p><b>DED*CS*ZC146*20021230*13447*789456123*N*SMITH,JOHN*17000*Y</b></p> <p><b>NOTE: In the DED loop, DED04 is Data Element Type – N2, no decimal point may be included, and the last two positions will be handled as the cents positions. (e.g., 13447 = \$134.47)</b></p>	<p><b>DED</b> is the Segment ID</p> <p><b>CS</b> indicates this is a Child Support payment</p> <p><b>ZC146</b> is the case identifier element. This can be the IV-D case number or court order number. The case identifier always refers to the identification number of the case in the state RECEIVING the EFT/EDI transaction. This is true whether the transaction is from an employer or another state. The child support receiving agency (SDU) determines which number is used.</p> <p><b>20021230</b> provides the obligor's (non-custodial parent's) pay date or the date of income-withholding.</p> <p><b>13447</b> is the non-custodial parent's withholding amount for this pay period being paid to the SDU.</p> <p><b>789456123</b> is the Social Security number of the non-custodial parent.</p> <p><b>N</b> indicates that there is no family medical</p>



EDI TRANSMISSION DATA	EXPLANATION
	<p>coverage available through his/her employer. If medical coverage is available through his/her employer, a “Y” is used. <b>SMITH,JOHN</b> indicates the first seven letter of the non-custodial parent’s last name followed by at least the first three letters of his/her first name. A comma must be used to separate the last name from the first name of the non-custodial parent when the last name is less than seven characters.</p> <p><b>17000</b> this is the Federal Information Process Standard (FIPS) code of the child support entity receiving the transaction. It is five characters when indicating both the state and county codes. It is seven characters when indicating state, county, and local codes</p> <p><b>Y</b> this is the Employment Termination Indicator and is only used if an employee has been terminated.</p>
<b>DED*CS*ZC571*20021230*25000*123456789*N*LITTLE, STU*19000</b>	
<b>DED*CS*ZC678*20021230*17500*546978312*N*DOE,JOHN*17000</b>	
<b>SE</b>	<b>SE</b> is the Transaction Set Trailer. This is the Control Segment used to indicate the end of the transaction set and to provide the count of the transmitted segments.
<b>GE</b>	<b>GE</b> is the Functional Group Trailer to indicate the end of a functional group and to provide control information.
<b>IEA</b>	<b>IEA</b> is the Control segment used to define the end of an interchange of one or more functional groups of interchange-related control segments or a combination of functional groups and interchange control segments.

# 820 Payment Order/Remittance Advice vs. 4010

Functional Group = RA

## Purpose:

This Draft Standard for Trial Use contains the format and establishes the data contents of the Payment Order/Remittance Advice Transaction Set (820) for use within the context of an Electronic Data Interchange (EDI) environment. The transaction set can be used to make a payment, send a remittance advice, or make a payment and send a remittance advice.

This transaction set can be an order to a financial institution to make a payment to a payee. It can also be a remittance advice identifying the detail needed to perform cash application to the payee's accounts receivable system. The remittance advice can go directly from payer to payee, through a financial institution, or through a third party agent.

## Segment Summary:

Table 1

<u>Pos</u>	<u>Id</u>	<u>Segment Name</u>	<u>Req</u>	<u>Max Use</u>	<u>Repeat</u>	<u>Notes</u>
010	ST	Transaction Set Header	M	1		
020	BPR	Beginning Segment for Payment Order/Remittance Advice	M	1		
030	NTE	Note/Special Instruction	O	>1		
035	TRN	Trace	O	1		C
040	CUR	Currency	O	1		C
050	REF	Reference Identification	O	>1		
060	DTM	Date/Time Reference	O	>1		
<b>LOOP ID - N1</b>					<b>&gt;1</b>	
070	N1	Name	O	1		C
080	N2	Additional Name Information	O	>1		
090	N3	Address Information	O	>1		
100	N4	Geographic Location	O	1		
110	REF	Reference Identification	O	>1		
120	PER	Administrative Communications Contact	O	>1		
130	RDM	Remittance Delivery Method	O	1		
140	DTM	Date/Time Reference	O	1		

Table 2

<u>Pos</u>	<u>Id</u>	<u>Segment Name</u>	<u>Req</u>	<u>Max Use</u>	<u>Repeat</u>	<u>Notes</u>
<b>LOOP ID - DED</b>					<b>&gt;1</b>	
287	DED	Deductions	O	1		N

Table 3

<u>Pos</u>	<u>Id</u>	<u>Segment Name</u>	<u>Req</u>	<u>Max Use</u>	<u>Repeat</u>	<u>Notes</u>
010	SE	Transaction Set Trailer	M	1		

**Notes:**

2/287 The DED loop is for child support payments.

**Comments:**

1/035 The TRN segment is used to uniquely identify a payment order/remittance advice.

# ST

## Transaction Set Header

Pos: 010	Max: 1
Heading - Mandatory	
Loop: N/A	Elms: 2

### Purpose:

To indicate the start of a transaction set and to assign a control number

### Element Summary:

<u>Ref</u>	<u>Id</u>	<u>Element Name</u>	<u>Req</u>	<u>Type</u>	<u>Min/Max</u>	<u>Usage</u>
01	143	Transaction Set Identifier Code	M	ID	3/3	Used
02	329	Transaction Set Control Number	M	AN	4/9	Used

### Semantics:

The transaction set identifier (ST01) used by the translation routines of the interchange partners to select the appropriate transaction set definition (e.g., 810 selects the Invoice Transaction Set).

# BPR

## Beginning Segment for Payment Order/Remittance Advice

Pos: 020	Max: 1
Heading - Mandatory	
Loop: N/A	Elms: 21

### Purpose:

To indicate the beginning of a Payment Order/Remittance Advice Transaction Set and total payment amount, or to enable related transfer of funds and/or information from payer to payee to occur

### Element Summary:

<u>Ref</u>	<u>Id</u>	<u>Element Name</u>	<u>Req</u>	<u>Type</u>	<u>Min/Max</u>	<u>Usage</u>
01	305	Transaction Handling Code	M	ID	1/2	Used
02	782	Monetary Amount	M	R	1/18	Used
03	478	Credit/Debit Flag Code	M	ID	1/1	Used
04	591	Payment Method Code	M	ID	3/3	Used
05	812	Payment Format Code	O	ID	1/10	Used
06	506	(DFI) ID Number Qualifier	C	ID	2/2	Used
07	507	(DFI) Identification Number	C	AN	3/12	Used
08	569	Account Number Qualifier	O	ID	1/3	Used
09	508	Account Number	C	AN	1/35	Used
10	509	Originating Company Identifier	O	AN	10/10	Used
11	510	Originating Company Supplemental Code	O	AN	9/9	Used
12	506	(DFI) ID Number Qualifier	C	ID	2/2	Used
13	507	(DFI) Identification Number	C	AN	3/12	Used
14	569	Account Number Qualifier	O	ID	1/3	Used
15	508	Account Number	C	AN	1/35	Used
16	373	Date	O	DT	8/8	Used
17	1048	Business Function Code	O	ID	1/3	Used
18	506	(DFI) ID Number Qualifier	C	ID	2/2	Used
19	507	(DFI) Identification Number	C	AN	3/12	Used
20	569	Account Number Qualifier	O	ID	1/3	Used
21	508	Account Number	C	AN	1/35	Used

### Syntax:

- 06 P0607 -- If either 06 or 07 are present, then the others are required.
- 08 C0809 -- If 08 is present, then 09 is required
- 12 P1213 -- If either 12 or 13 are present, then the others are required.
- 14 C1415 -- If 14 is present, then 15 is required
- 18 P1819 -- If either 18 or 19 are present, then the others are required.
- 20 C2021 -- If 20 is present, then 21 is required

**Semantics:**

BPR02 specifies the payment amount.

When using this transaction set to initiate a payment, all or some of BPR06 through BPR16 may be required, depending on the conventions of the specific financial channel being used.

BPR06 and BPR07 relate to the originating depository financial institution (ODFI).

BPR08 is a code identifying the type of bank account or other financial asset.

BPR09 is the account of the company originating the payment. This account may be debited or credited depending on the type of payment order.

BPR12 and BPR13 relate to the receiving depository financial institution (RDFI).

BPR14 is a code identifying the type of bank account or other financial asset.

BPR15 is the account number of the receiving company to be debited or credited with the payment order.

BPR16 is the date the originating company intends for the transaction to be settled (i.e., Payment Effective Date).

BPR17 is a code identifying the business reason for this payment.

BPR18, BPR19, BPR20 and BPR21, if used, identify a third bank identification number and account to be used for return items only.

BPR20 is a code identifying the type of bank account or other financial asset.

# TRN Trace

Pos: 035	Max: 1
Heading - Optional	
Loop: N/A	Elms: 4

## Purpose:

To uniquely identify a transaction to an application

## Element Summary:

<u>Ref</u>	<u>Id</u>	<u>Element Name</u>	<u>Req</u>	<u>Type</u>	<u>Min/Max</u>	<u>Usage</u>
01	481	Trace Type Code	M	ID	1/2	Used
02	127	Reference Identification	M	AN	1/30	Used
03	509	Originating Company Identifier	O	AN	10/10	Used
04	127	Reference Identification	O	AN	1/30	Used

## Semantics:

TRN02 provides unique identification for the transaction.

TRN03 identifies an organization.

TRN04 identifies a further subdivision within the organization.

# DTM

## Date/Time Reference

Pos: 060	Max: >1
Heading - Optional	
Loop: N/A	Elms: 6

### Purpose:

To specify pertinent dates and times

### Element Summary:

<u>Ref</u>	<u>Id</u>	<u>Element Name</u>	<u>Req</u>	<u>Type</u>	<u>Min/Max</u>	<u>Usage</u>
01	374	Date/Time Qualifier	M	ID	3/3	Used
02	373	Date	C	DT	8/8	Used
03	337	Time	C	TM	4/8	Used
04	623	Time Code	O	ID	2/2	Used
05	1250	Date Time Period Format Qualifier	C	ID	2/3	Used
06	1251	Date Time Period	C	AN	1/35	Used

### Syntax:

- 02 R020305 -- At least one of 02, 03 or 05 is required.
- 04 C0403 -- If 04 is present, then 03 is required
- 05 P0506 -- If either 05 or 06 are present, then the others are required.



# DED Deductions

Pos: 287	Max: 1
Detail - Optional	
Loop: DED	Elms: 9

**Purpose:** To specify payment related information for child support payment deductions

**Loop:** Repeat: >1

**Usage:** Optional

**Set Note:** 1 The DED loop is for child support payments

**Semantic:**

- 1 DED01 is the type of deduction.
- 2 DED02 is the code indicating the case identifier.
- 3 DED03 is the pay date.
- 4 DED04 is the payment amount.
- 5 DED05 is the social security number of the absent parent.
- 6 DED06 indicates if the obligor has family medical insurance coverage available through their employer. A "Y" indicates medical coverage is available. An "N" indicates there is no coverage. A "W" indicates that the disposition of medical insurance is not applicable to the deduction.
- 7 DED07 is the name of the absent parent. The absent parent's name contains the first seven letters of the obligor's last name followed by the first three letters of the obligor's first name. A comma must be used to separate the last name from the first name of the absent parent when the last name is less than seven characters.
- 8 DED08 contains the Federal Information Process Standard (FIPS) Code. The FIPS code is 5 characters when indicating both the state and county codes. It is seven characters when indicating state, county and local codes.
- 9 DED09 identifies to the child support enforcement agency that an individual's employment has terminated. A "Y" is used if the employee has been terminated otherwise the field is not used. DED04 may contain zero if this field is used.

**Element Summary:**

<u>Ref</u>	<u>Id</u>	<u>Element Name</u>	<u>Req</u>	<u>Type</u>	<u>Min/Max</u>	<u>Usage</u>
01	1511	<b>Type of Deduction</b> Code specifying type of deduction being withheld from an employee's pay	M	ID	2/2	Used
02	127	<b>Reference Identification</b> Reference information as defined for a particular Transaction Set or as specified by the Reference Qualifier	M	AN	1/20	Used
03	373	<b>Date</b> Date expressed as CCYYMMDD	M	DT	8/8	Used
04	610	<b>Amount</b> Monetary amount	M	N2	1/10	Used

<b><u>Ref</u></b>	<b><u>Id</u></b>	<b><u>Element Name</u></b>	<b><u>Req</u></b>	<b><u>Type</u></b>	<b><u>Min/Max</u></b>	<b><u>Usage</u></b>
<b>05</b>	<b>127</b>	<b>Reference Identification</b> Reference information as defined for a particular Transaction Set or as specified by the Reference Qualifier	<b>M</b>	<b>AN</b>	<b>9/9</b>	<b>Used</b>
<b>06</b>	<b>1073</b>	<b>Yes/No Condition or Response Code</b> Code indicating a Yes or No condition or response	<b>M</b>	<b>ID</b>	<b>1/1</b>	<b>Used</b>
<b>07</b>	<b>93</b>	<b>Name</b> Free-form name	<b>O</b>	<b>AN</b>	<b>1/10</b>	<b>Used</b>
<b>08</b>	<b>127</b>	<b>Reference Identification</b> Reference information as defined for a particular Transaction Set or as specified by the Reference Qualifier	<b>O</b>	<b>AN</b>	<b>5/7</b>	<b>Used</b>
<b>09</b>	<b>1073</b>	<b>Yes/No Condition or Response Code</b> Code indicating a Yes or No condition or response	<b>O</b>	<b>ID</b>	<b>1/1</b>	<b>Used</b>

**SE**

## Transaction Set Trailer

<b>Pos: 010</b>	<b>Max: 1</b>
<b>Summary - Mandatory</b>	
<b>Loop: N/A</b>	<b>Elms: 2</b>

### Purpose:

To indicate the end of the transaction set and provide the count of the transmitted segments (including the beginning (ST) and ending (SE) segments)

### Element Summary:

<u>Ref</u>	<u>Id</u>	<u>Element Name</u>	<u>Req</u>	<u>Type</u>	<u>Min/Max</u>	<u>Usage</u>
01	96	Number of Included Segments	M	N0	1/10	Used
02	329	Transaction Set Control Number	M	AN	4/9	Used

### Comments:

SE is the last segment of each transaction set.

## GLOSSARY

**Accredited Standards Committee (ASC)** of the American National Standards Institute.

**American Standard Code for Information Interchange (ASCII)** – Defines the character set codes used for information exchange between equipment.

**Accredited Standards Committee X 12 (ASC X12)** - An American National Standards Institute committee that develops and maintains EDI standards. It is comprised of industry members for the purpose of creating Electronic Data Interchange standards for submission to the American National Standards Institute for subsequent approval and dissemination.

**Address** – A sequence of characters designating the origin or destination of data being transmitted.

**American National Standards Institute (ANSI)** – The parent organization of the Electronic Data Interchange's ANSI ASC X12 standard. It is also the recognized coordinator and clearing house for national standards information in the United States and sometimes Canada. ANSI serves as the North American representative to the International Standards Organization.

**American National Standards Institute (ANSI) Standard** – A document published by ANSI that has been approved through the consensus process of public announcement and review. Each standard must be developed by an ANSI committee and must be revisited by that committee within five years for update.

**Asynchronous** – A communications protocol in which messages are sent one character at a time. Each character is framed by start and stop bits. An optional parity bit may also be included.

**Attributes** – A name assigned to the three data elements of the ASC X 12 attributes: element usage, element type, and Minimum/Maximum length.

**Authentication** – A mechanism which allows the receiver of an electronic transmission to verify the sender and the integrity of the content of the transmission through the use of an electronic “key” or algorithm, which is shared by the trading partners. This is sometimes referred to as an electronic signature.

**Automated Clearing House (ACH)** – A central clearing facility, operated by the Federal Reserve or a private sector organization on behalf of depository financial institutions (DFI) in which participating DFI's transmit or receive ACH entries.

**Beginning Segment** – The first segment of data in a transaction set. The beginning segment typically contains a segment identifier, the transaction set, and other data elements. A segment is similar to a record in a standard database application.

**Bisynchronous** – An IBM communications protocol that sends messages as blocks of characters. The receiving computer checks each block of characters sent for completeness and accuracy.

**Corporate Credit or Debit/Plus (CCD) and CCD+** – A credit or debit entry initiated by an organization to consolidate funds of that organization from its branches, franchises or agents, or from other organizations, or to fund the accounts of its branches, franchises or agents, or of another organization. A CCD+ carries one addenda record with 80 characters of additional payment related information.

**Communications Session** - The uninterrupted flow of data from one computer system to another, including commands. In a communication session, there are interchange groups that contain EDI control information about the originator and trading partner(s) and the functional groups in the transmission.

**Compliance Checking** – Process for ensuring that transmissions comply with ANSI ASC X12 or other EDI syntax rules.

**Conditional Data** – A data element that contains information that is Element dependent on the value or presence of other data elements in the transaction set. Conditional data elements are mandatory under certain conditions, either by nature of the specific transaction being transmitted or by agreement between EDI trading partners.

**Control Segment** – A control segment has the same structure as a data segment but is used for transferring control information for grouping data segments. Control Segments are Loop Control segments (LS/LE), Transaction Set Control Segments (ST/SE), and Functional Group Control Segments (GS/GE), defined in X12.6, and interchange Control Segments (ISA/IEA, TA1) defined in X12.5.

**Corporate Trade Exchange (CTX)** – A credit or debit entry initiated by an organization to effect a transfer of funds to or from the account of that organization or another organization and accompanied by remittance information formatted in accordance with ANSI ASC X12.5 and X12.6 syntax. The CTX is a NACHA format for use in the ACH payment system. Remittance information carried in the CTX must be formatted in a syntactically correct ANSI ASC X12 transaction set containing a BPR or BPS data segment.

**Data Conversion** – The process of converting the value in a data element to an equivalent value.

**Data Element** – A collection of all data elements available in an EDI system. The data element defines the data type, the minimum and maximum length of the data, a reference number, and, and if appropriate, a list of acceptable values.

**Data Element Delimiter** – A character used to separate data elements within a segment.

**Data Element Length** -- This is the range, minimum to maximum, or the number of character positions available to represent the value of a data element. A data element may be of variable length with range from minimum to maximum, or it may be of fixed length in which the minimum is equal to the maximum. (X12.3)

**Data Element Number** – A unique reference number assigned to each data element in the data element dictionary for each EDI standard.

**Data Element Requirement Designator** – A code defining the need for a data element value to appear in the segment if the segment is transmitted. The codes are mandatory (M), optional (O), or relational (X).

**Data Element Type** - A data element may be one of six types: numeric, decimal, identifier, string, date, or time.

**Data Encryption Standard** – The use of a binary number with a key of more than 72 quadrillion combinations to scramble the transmission of a message.

**Data Interchange Standards Association (DISA)** – ANSI ASC X12 Committee secretariat.

**Data Mapping** – A method by which information held in one format is restructured to a different format. In EDI, mapping is performed between the structure of data in an application system and the structure defined by the EDI standard.

**Delimiter** – The delimiters consist of two levels of separators and a terminator. The delimiters are an integral part of the transferred data stream. Delimiters are specified in the interchange header and may not be used in a data element value elsewhere in the interchange. From highest to lowest level, the separators, and terminator are segment terminator, data element separator, and sub-element separator.

**Direct Transmission** – The exchange of data from the computer of the sending party directly to the computer of the receiving party. A third party value added service is not used in a direct transmission.

**EDI Translation** – The conversion of application data to and from the X12 standard format.

**EDI Translator** – Computer software used to perform the conversion of application data to and from the X12 standard format.

**Electronic Envelope** – Electronic information which groups a set of transmitted documents being sent from one sender to one receiver.

**Electronic Funds Transfer (EFT)** – The electronic transfer of money between accounts at different banks.

**Ending Segment** – The segment that indicates the end of a transaction set.

**Envelopes** – The required header and trailer segments that surround EDI data.

**FedWire** – The US Federal Reserve’s large-dollar real-time gross settlement payment system.

**Flat File** – A data file that contains alphanumeric and/or numeric data but not control characters. It is neither indexed nor stored in hierarchical form.

**Functional** – An EDI transaction set that indicates the results of syntax analysis of the receipt of EDI messages. A functional acknowledgement applies to a functional group and can include details about EDI syntax and compliance checking errors.

**Functional Acknowledgement** – A transaction set (997) transmitted by the receiver of an EDI transmission to the sender, indicating receipt and syntactical acceptability of data transmitted according to the ASC X12 standards. The functional acknowledgement allows the receiving party to report back to the sending party problems encountered by the syntax analyzer as the data is interpreted. It is not intended to serve as an acknowledgement of data content.

**Functional Group** – A collection of one or more transactions of the same type.

**Functional Group Header (GS)** – A control segment used to begin an group of one or more functionally related transaction sets.

**Functional Group Trailer (GE)** – A control segment used to indicate the end of a functional group.

**Header Segment** – A segment that begins every envelop and identifies the data contained in that envelope. Each header contains a control number that must match the control number in the corresponding trailer.

**Interchange Control Header (ISA)** – A control segment used to begin an EDI transmission. The ISA is a fixed length control segment of which the fourth character identifies the data element separator.

**Interchange Control Trailer (IEA)** – A control segment used to define the end of an interchange of one or more functional groups.

**Interchange Control Structure** – The interchange header and trailer segments envelope one or more functional groups or interchange related control segments are performing the following functions: 1)defines the data element separators and the data segment terminators, 2)identifies the sender and receiver, 3)provides control information for the interchange, and 4)allows for authorization and security information (X12.5).

**Interchange Envelopes** – An envelope that contains the interchange header and trailer segments, control number and number of functional groups in the interchange. There is one interchange envelope for each trading partner in an EDI transmission.

**Loop** – A group of two or more semantically related, adjacent segments that reoccur in the same sequence and at the same location for either a specified maximum number of times or an unlimited number of times.

**Loop repeat** – Defines the maximum number of times a given loop can occur.

**Mandatory Data Element** – An element containing information that must be present in the transaction as mandated by the standard.

**Mandatory Segment** – A segment containing information that must be present in the transaction as mandated by the standards.

**MAP** – The organization of information that defines the relationship between application data fields and EDI standard data elements and segments.

**Maximum Use** – The maximum number of times a data segment can be used in Specifications succession.

**National Automated Clearing House Association (NACHA)** – The national trade association for electronic payments associations, which establishes the rules, industry standards, and procedures governing the exchange of commercial ACH payments by depository financial institutions.

**Optional Data Element** – A data element used in ANSI ASC X12 that contains information not required by the standard but that can be included in the transaction at the discretion of the sender or receiver.

**Optional Data Segment** – A data segment used in ANSI ASC X12 that contains information not required by the standard but that can be included in the transaction at the discretion of the sender and receiver.

**Partner Identifier** - The name or code of the trading partner to which a transaction set is to be sent or from whom it was received.



**Proprietary Standard** – An industry or company-specific data format that has been developed by a company for exchanging data with its trading partners. These proprietary formats usually do not comply with ANSI ASC X12 – based standards.

**Protocol** – A specification of the conventions between two or more communicating devices on the hardware configuration, timings, data format, error detection, and other parameters that may affect communication between those devices.

**Qualifier** – A data element value expressed as a code to give specific meaning to another data element or segment.

**Reference Designator** – A unique alphanumeric indicator that specifies the position of a data element within a data segment in the ANSI ASC X12 standard.

**Release Number** - A number that identifies the publication of the EDI standard used for the generation or interpretation of data.

**Repeating Segment** – A single segment that reoccurs for either a specified maximum number of times or an unlimited number of times at a single location in the transaction or message.

**Security** – System screening which denies access to unauthorized users and protects data from unauthorized uses.

**Segment Directory (X12.22)** -- Provides the purposes and formats of the segments used in the construction of transaction sets. The directory lists each segment by name, identifier, the contained data elements in the specified order, and the requirement designator for each data element.

**Segment Identifier** – A unique identifier for a segment composed of a combination of two or three uppercase letters and digits. The segment identifier occupies the first character positions of the segment. The segment identifier is not a data element.

**Segment Terminator** – A unique character appearing at the end of a segment to indicate the termination of the segment.

**Synchronous** – A communications protocol in which messages are sent as blocks of contiguous characters. Each block begins with a synchronization character and a start-of-message sequence and ends with an end of message sequence.

**Syntax** – A grammar or rules which define the structure of the EDI standards (i.e. the use of loops, qualifiers, etc.) Syntax rules are published in ANSI X12.6.

**Trading Partner** - Parties or entities who exchange EDI transactions.

**Trailer Segment** – A segment that ends every envelope and provides counts of the segments, transaction sets, or functional groups transmitted. Each trailer contains a control number that must match the control number in the corresponding header.

**Transaction Set** – The EDI equivalent of a business form. An example is a purchase order. This term is typically used to describe ANSI ASC X12 EDI formats.

**Transaction Set ID** - An identifier that uniquely identifies the transaction set. This identifier is the first data element of the transaction set header segment.

**Translation** – The act of accepting a document in other than an X12 standard format and translating it to the X12 format.

**Value-Added Network (VAN)** – A company that provides communications services, electronic mailboxing and other communications services for EDI transmission.

**Version Number** – A number that identifies the publication of the EDI standard used for the generation or interpretation of data. For example, in the ANSI ASC X12 standard format, the version number can be found in the functional group header segment (GS) and in the interchange control header segment (ISA).

**X12** - The EDI standards as established by the Accredited Standards Committee of the American National Standards Institute. The full nomenclature is often referred to as ANSI ASC X12.

**X12.5** – Interchange Control Structure. This standard provides the interchange envelope of a header and trailer for the electronic interchange through a data transmission, and it provides a structure to acknowledge the receipt and processing of this envelope. Separate segments and data elements not in X12.22 or X12.3.

**X12.6** – Application Control Structure. This standard describes the control segments used to envelop loops of data segments, to envelop transaction sets, and to envelop groups of related transaction sets.



## Electronic Remittance of Child Support Payments Waiver Expiration Notice

Recipient Name  
Recipient Address  
City, State, Zip

Date:

Your waiver from the requirement to send child support payments to the Florida State Disbursement Unit electronically will end .

Under Florida law, when the waiver ends you must comply with the requirement to send support payments to the Florida State Disbursement Unit electronically. However, if you still cannot comply with the requirement to send support payments electronically you may apply for another waiver.

The Florida State Disbursement Unit has options to make electronic remittance easy. Visit <https://fl.smartchildsupport.com> for more information. If you need help, please call the Florida State Disbursement Unit employer line at (888) 883-0743 Ext. 5706 or e-mail [flsdu.eft@smimail.net](mailto:flsdu.eft@smimail.net).

To ask for a waiver, contact the Florida State Disbursement Unit at the telephone number or email address above.

Requirements for electronic payment of child support and waivers are in section 61.1824(6), Florida Statutes, and Rule 12E-1.032, Florida Administrative Code.



## Child Support Program

### Requirement to Provide Sample for Genetic Testing

<<Recipient Name>>  
<<Recipient Address>>

<< Date>>

Child Support Case Number: <<CaseNumber>>

Activity Number: <<ActivityNum>>

A genetic test is needed to find out if <<Alleged Father Name>> is the biological father of the child(ren) named below:

Child's Name  
<<ChildName>>

Date of Birth  
<<ChildDOB>>

<<Alleged Father Name>> is named in an affidavit or written declaration that states he is or may be the child(ren)'s biological father.

<<Option 1>>

<<Option 2>>

If you are a minor parent, your parent or guardian must come with you to the appointment. During your appointment, a photo will be taken to verify your identity. You must bring picture identification to identify yourself and the child.

Valid Adult Identification	Valid Child Identification
<ul style="list-style-type: none"><li>A state issued driver license or ID card</li><li>A U.S. passport, a stamped foreign passport, or an ID card issued by the U.S. Bureau of Citizenship and Immigration Services</li><li>A U.S. armed forces ID card</li><li>State or federal inmate ID cards</li></ul>	<ul style="list-style-type: none"><li>A state issued ID card</li><li>A certified copy of a birth certificate</li><li>A Social Security card</li><li>An insurance card or a school ID</li></ul>

If you have  
questions or  
need help:

**Access your case online:** [childsupport.floridarevenue.com](http://childsupport.floridarevenue.com)  
**Email us:** [FloridaRevenue.com/AskChildSupport](mailto:FloridaRevenue.com/AskChildSupport)  
**Chat with us or learn more at:** [floridarevenue.com/childsupport](http://floridarevenue.com/childsupport)  
**Call:** <<CountyPhoneNumber>>  
Para asistencia en español, llame al 850-488-5437 y marque 7

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T

<<Option 3>>

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T

## **Option 1**

### **A. (Option used when the parent resides outside of Florida and is not incarcerated)**

The date, time and place of your appointment is:

Date: <<Appointment Date>>  
Time: <<Appointment Time>>  
Place: <<First Name of Appointment Site>>  
Address: <<Appointment Site Address 2>>  
          <<Appointment Site Address 1>>  
          <<City, Region, Zip-Code>>

### **B. (Option used when the parent is incarcerated)**

We will arrange the date and time for genetic testing with the correctional facility.

### **C. (Option used when the parent resides in Florida and is not incarcerated and the Department schedules the appointment)**

The date, time and place of your appointment is:

Date: <<Appointment Date>>  
Time: <<Appointment Time>>  
Place: <<First Name of Appointment Site>>  
Address: <<Appointment Site Address 2>>  
          <<Appointment Site Address 1>>  
          <<City, Region, Zip-Code>>

You may also go to a local child support office between 9:30 and 3:00 ET and provide a sample any time before 45 days after the date of this notice.

### **D. (Option used when the parent resides in Florida and is not incarcerated and when the Department contracts with a scheduling vendor)**

You must provide a sample for genetic testing no later than 45 days after the date of this notice.

You may select a location and schedule an appointment online at  
<<GTApptSchedulingWebsite>>.

You will need the Activity Number listed above to schedule an appointment.

Appointments may also be rescheduled through this website.

### **E. (If a private vendor collects the sample for genetic testing.)**

You must provide the enclosed *Genetic Sample Collection for Paternity Testing* form when you appear for your appointment. Your genetic test sample cannot be collected without this form.

**Option 2:**

**A. (Option used when the notice is being sent to the Alleged Father)**

You must follow all other requirements in the *Order to Appear for Genetic Testing*.

If you do not provide a genetic sample, your driver license may be suspended, you may be fined \$500, or both.

**B. (Option used when the notice is being sent to the Parent Due Support)**

You must bring the child(ren) for genetic testing. If you are a nonparent caregiver, only the child(ren) must provide a sample.

If you are receiving cash assistance, Medicaid or food assistance for the children and do not provide genetic samples, we will tell the public assistance agency that you are not cooperating. The public assistance agency may:

- Cancel cash assistance for your family as provided by state law.
- Cancel Medicaid and food assistance for you. Medicaid and food assistance for your child(ren) will continue and Medicaid during pregnancy will continue.

If you are in fear of the other parent, please contact us at the number on page 1 of this notice to discuss your options regarding how to cooperate with us.

If you are not receiving cash assistance, Medicaid or food assistance and do not provide genetic samples, we may close your case.

If your child support case is closed, or your public assistance benefits have been reduced or terminated, you must bring the child(ren) for genetic testing before we will tell the public assistance agency that you are cooperating with us.

**Option 3: Used only when Option 1.E is used. This option places the attached *Genetic Sample Collection for Paternity Testing* on a full separate page.**





## Child Support Program

### Genetic Sample Collection for Paternity Testing

Date: <<Date>>

Authorization Number: <<ZGT Auth number>>

Child Support Case Number: <<CaseNumber>>

Parties to be collected:

Name	Date of Birth	Business Partner ID
<<CP/NCP Name>>	<<CP/NCP DOB>>	<<CP/NCP BP ID>>
<<DP1 Name>>	<<DP1 DOB>>	<<DP1 BP ID>>
<<DP2 Name>>	<<DP2 DOB>>	<<DP2 BP ID >>
<<DP3 Name>>	<<DP3 DOB>>	<<DP3 BP ID >>
<<DP4 Name>>	<<DP4 DOB>>	<<DP4 BP ID >>

Samples and completed chain of custody to be delivered by trackable delivery to:

DNA Diagnostics Center, Inc.  
One DDC Way  
Fairfield, OH 45014

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T



Child Support Program

CS-ES55  
Rule 12E-1.039  
Florida Administrative Code  
Effective xx/22

Response to Request for Services and/or  
Information Request



<<RecipientName>>  
<<RecipientAddress>>



<<Date>>  
<<Option 1>>  
<<Option 2>>  
<<Option 3>>

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

<b>If you have questions or need help:</b>	<b>Access your case online:</b> <a href="http://childsupport.floridarevenue.com">childsupport.floridarevenue.com</a> <b>Email us:</b> <a href="mailto:FloridaRevenue.com/AskChildSupport">FloridaRevenue.com/AskChildSupport</a> <b>Chat with us or learn more at:</b> <a href="http://floridarevenue.com/childsupport">floridarevenue.com/childsupport</a> <b>Call:</b> <<CountyPhoneNumber>> Para asistencia en español, llame al 850-488-5437 y marque 7
--	---



XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T

**Option 1** (Either A or B, Not both. A – When the Program cannot open a case based on the application. B – In all other instances when the form is generated.)

- A. Service Request Number: <<SVSReqNum>>
- B. Child Support Case Number: <<CSECaseNum>>

**Option 2** (A – When the Program cannot open a case based on the application) or (B – Case opened based on the application and no additional information needed) or (C– Case opened based on the application and additional information is needed) or (D – case opened previously and additional information is needed)

- A. The Child Support Program received your request for services. However, we cannot open a child support case with <<Insert NCP name>> at this time as we previously closed a case between you and <<Insert NCP name>> and the reason for closing your case has not changed.
- B. The Child Support Program received your request for services. We have opened your child support case and have everything we need at this time. Please allow thirty days before contacting us for status.

<<Option 4>>

- C. The Child Support Program received your request for services. We have opened your child support case; however, we need more information or documents from you so we can begin to take action.

**WHAT YOU NEED TO DO**

- Complete <<Option 5>>
- Return the requested information within 30 days from the date of this notice
- Mail the forms to:

Florida Department of Revenue  
Child Support Program  
P.O. Box 5320  
Tallahassee, FL 32314-5320

<<Option 4>> When 2C is selected put Option 4 on page 2.

- D. The Child Support Program needs more information or documents from you so we can take action on your case.

**WHAT YOU NEED TO DO**

- Complete <<Option 5>>
- Return the requested information within 30 days from the date of this notice
- Mail the forms to:

Florida Department of Revenue  
Child Support Program  
P.O. Box 5320  
Tallahassee, FL 32314-5320

**If you receive public assistance:** If you receive cash assistance, Medicaid, or food assistance and do not complete and return the form(s), your benefits may be reduced. If you are in fear of the other parent, please contact us to discuss your options for how to cooperate with the Child Support Program.

If your child support case is already closed, or your public assistance benefits have been reduced or terminated, you must complete and return the enclosed forms before we will tell the public assistance agency that you are cooperating with us.

**If you do not receive public assistance:** If you do not receive public assistance and do not complete and return the form(s), your case may be closed.

**Option 3 – Inserted when additional information is required from the parent.**

- A. Provide a copy of your divorce or support order(s) and the following information:

Last child support payment received \_\_\_\_/\_\_\_\_/\_\_\_\_

I am receiving or I have received child support payments from another state's child support program

- ☐ Yes - State \_\_\_\_\_  
☐ No

If you do not have a copy of the order to provide, fill in the following spaces and we will try to get a copy:

County and state of order: County \_\_\_\_\_ State \_\_\_\_\_

Date order was signed by judge or administrative authority: \_\_\_\_/\_\_\_\_/\_\_\_\_

Court case or docket number(s) \_\_\_\_\_

Name of child(ren) included in the order:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- B. Provide copies of the birth certificate for each child not born in Florida. If you do not have a copy, fill in the information below and we will try to get a copy. We need each child's name, date of birth and where they were born.

1. Child's Name <<ChildName>> Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_ Country \_\_\_\_\_

2. Child's Name <<ChildName>> Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_ Country \_\_\_\_\_

3. Child's Name <<ChildName>> Date of Birth \_\_\_\_/\_\_\_\_/\_\_\_\_  
City \_\_\_\_\_ County \_\_\_\_\_ State \_\_\_\_ Country \_\_\_\_\_

**Option 4** – Inserted when the case is opened based on the application for services, but not when the case has been previously opened.

- We are required by law to provide child support services for you and your child(ren).
- We will try to identify and locate the other parent; establish paternity if needed; establish, modify, and enforce support orders as needed; and pay you any support we collect that you are owed. If you do not cooperate by providing the information we need about yourself and the other parent, we will close the case.
- If you have never received cash assistance, any support we are able to collect will be paid to you. Payments made to you must be made electronically. You can choose either direct deposit to your own bank account or to a debit card we will provide. If you do not choose either, you will receive a debit card in the mail. For more information go to <<CSE web link to payment options>>
- There are no fees or costs that you are required to pay. If the Program pays money to you that you are not entitled to, we will seek to collect it from you.

**Option 5** – Inserted when additional information is needed from the parent. Options selected depends on the type of information needed from the parent.

- A. the enclosed forms.
- B. the information requested on the following pages.
- C. the information requested on the following pages and the enclosed forms.



## Child Support Program

### Information Needed to Provide Services

<<RecipientName>>  
<<RecipientAddress>>

<<Date>>  
Child Support Case Number: <<CaseNumber>>  
<<Option 1>>  
<<Option 2>>

The Child Support Program received a request to open a child support case for you from the Department of Children and Families (DCF). We received this request because you recently began receiving temporary cash assistance or food assistance for you and your child(ren).

You are required by Florida law to cooperate with the Child Support Program. You must provide the requested information to continue to receive benefits. If you do not provide the requested information, we are required to notify DCF and they may stop some or all benefits to your family. If your case is closed, or your public assistance benefits have been reduced or terminated, you must provide the requested information before we will tell the public assistance agency you are cooperating with us.

If you are in fear of the other parent, please contact us using the phone numbers at the bottom of this page to discuss your options regarding how to cooperate.

#### WHAT YOU NEED TO DO

1. Complete and sign the form on the back of this letter. Provide as much information as possible.
2. If you have more than one child in the household, update a separate *Child Information* form included with the information for each child.
3. If there is more than one father associated with your child(ren), please complete a separate *Father/Alleged Father Information* form with the information for each father.
4. Attach or provide copies of any documents listed in Part 2 and Part 3a on the back of this letter.

<<Option 3>>

Mail everything above to the Child Support Program before <<INSERT DATE 20 DAYS FROM DATE OF NOTICE>> at:

Florida Department of Revenue  
Child Support Program  
P.O. Box 5320  
Tallahassee, FL 32314-5320

**\*If you do not have additional documents, you must still return this completed form.**

Call <<CountyPhoneNumber>> if you have questions or need help filling out this form.

If you receive **Temporary Cash Assistance**:

- We are required by law to provide child support services for you and your child(ren).
- We will try to identify and locate the other parent; establish paternity if needed; establish, modify, and enforce support orders as needed; and pay you any support we collect that you are owed. By law, you are required to cooperate with us by providing information about yourself and the other parent.
- As a condition of receiving public assistance, you are required to assign your support rights to the state. We will use the assignment to pay back the payors of public assistance with the support collected. Any support we collect that exceeds the amount of cash assistance you receive will be paid to you.
- If we are able to collect support for you, any payments you are owed will be made electronically. You can choose either direct deposit to your own bank account or choose a debit card we provide. If you do not choose either, you will receive a debit card in the mail. For more information go to [CSE web link to payment options](#)
- There are no fees or costs that you are required to pay. If the Programs pays money to you that you are not entitled to, we will seek to collect it from you.

If you receive **Medicaid**:

- We are required by law to provide child support services for you and your child(ren), if you want services. If you do not want us to collect child support for you, please tell us. We will still obtain a medical support obligation.
- We will try to identify and locate the other parent; establish paternity if needed; establish, modify, and enforce support orders as needed; and pay you any support we collect that you are owed. By law you are required to cooperate with us by providing information about yourself and the other parent. Because you receive Medicaid, we will try to establish and enforce an order that requires the other parent to provide health insurance for the child(ren) and payment of noncovered medical expenses.
- As a condition of receiving Medicaid, you are required to assign your rights to medical support to the state. We will use the assignment to collect and pay back any Medicaid expenses for the child(ren). The assignment of medical support rights does not affect your rights to periodic child support payments. Any medical support we collect beyond any Medicaid expenses will be paid to you.
- If you want to receive full child support services and we are able to collect support for you, any payments you are owed will be made electronically. You can choose either direct deposit to your own bank account or to a debit card we will provide. If you do not choose either, you will receive a debit card in the mail. For more information go to [CSE web link to payment options](#)
- There are no fees or costs that you are required to pay. If the Program pays money to you that you are not entitled to, we will seek to collect it from you.

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T



Case Number: <<INSERT CASE NUMBER>>

Part 1 – Your Information			
Your Full Name (First, Middle, Last, Suffix):		Email Address:	
Date of Birth:	Social Security Number:	Phone Number (include area code): <input type="checkbox"/> Home <input type="checkbox"/> Cell	
Race: <input type="checkbox"/> Asian <input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> Native American <input type="checkbox"/> Other <input type="checkbox"/> Unknown			
Part 2 – Please attach a copy of any paternity judgments, support orders, payment records, or written agreements between you and the other parent with this form.			
County of Order:	State of Order:	Date Order Signed by a Judge:	Court Case or Docket Number:
Person Ordered to Pay Support:		Person Receiving Support:	
Name(s) of Child(ren) Included in the Order:			
Date last child support payment was received: _____/_____/_____	I am receiving or I have received child support payments through another state's child support program: <input type="checkbox"/> Yes <input type="checkbox"/> No Other state: _____ Name the child(ren) in which payments were received: _____		
Do you have an open child support case with another state but not currently receiving payments? <input type="checkbox"/> Yes <input type="checkbox"/> No Other State: _____ Name of child(ren) on the case: _____			
<input type="checkbox"/> Yes <input type="checkbox"/> No I receive Medicaid, but not cash assistance and do not want you to collect child support for me.			
Part 3 – Child's Information			
Child's Full Name (First, Middle, Last, Suffix):		Social Security Number:	Date child began living with you: _____/_____/_____
Date of Birth:	Birth State or Country (See Part 3a):		Birth Certificate Number:
Sex: <input type="checkbox"/> Female <input type="checkbox"/> Male	Child's Race: <input type="checkbox"/> Asian <input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> Native American <input type="checkbox"/> Other <input type="checkbox"/> Unknown		
Does this child receive Social Security benefits? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, in what amount? _____			Is this child disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No
Is a father's name on the birth certificate? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, please print father's name: _____			
Is there a support order for <u>this child</u> ? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown Person who is ordered to pay support: _____ Person receiving support: _____ Date of order: _____/_____/_____ Court Case number: _____ County/state/country where order was entered: _____ Where is support paid? <input type="checkbox"/> Clerk of Court <input type="checkbox"/> State Disbursement Unit <input type="checkbox"/> Directly to me <input type="checkbox"/> Other state's Child Support Agency Date last child support payment was received: _____/_____/_____ Other state: _____			
Is there a pending legal action that involves this child? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, type of pending legal action: <input type="checkbox"/> Custody <input type="checkbox"/> Adoption <input type="checkbox"/> Mediation <input type="checkbox"/> Enforcement <input type="checkbox"/> Modification <input type="checkbox"/> Other: _____ Please print the name of the person taking legal action: _____ Your attorney's name, address and phone #: _____			
Please list the name(s) of all possible fathers of <u>this child</u> : _____			
Where did the mother become pregnant? State: _____ Country: _____			
Was the mother married when she became pregnant? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, to whom? _____ Date of marriage: _____/_____/_____ Married where (City/County/State/Country): _____			
Was the mother married when <u>this child</u> was born? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown If yes, to whom? _____ Date of marriage: _____/_____/_____ Married where (City/County/State/Country): _____			

Was the mother divorced from the man named above? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown    If yes, date of divorce: ____/____/____ Court Case #: _____    Divorced where (City/County/State/Country): _____				
Has <u>this child</u> ever lived with the other parent in Florida? <input type="checkbox"/> Yes <input type="checkbox"/> No    Other parent's name: _____ If yes, please provide the approximate dates: From ____/____/____    To ____/____/____ City in Florida where they lived together: _____				
<b>Part 3a</b> – Please provide a copy of the birth certificate for any child(ren) not born in Florida with this form.				
<b>Part 4 – Other Parent Information</b> – Please provide additional information on the other parent.				
Other Parent's Full Name (First, Middle, Last, Suffix):				Social Security Number:
Date of Birth:	Driver License Number:	Issuing State:	Phone Number (Include Area Code): <input type="checkbox"/> Home <input type="checkbox"/> Cell	
Sex: <input type="checkbox"/> Female <input type="checkbox"/> Male	Height:	Hair color:	Eye color:	Other Identifying Features (scars, tattoos, or birth marks):
Race: <input type="checkbox"/> Asian <input type="checkbox"/> Black <input type="checkbox"/> Hispanic <input type="checkbox"/> White <input type="checkbox"/> Native American <input type="checkbox"/> Other <input type="checkbox"/> Unknown				
Other name(s) known by:	<input type="checkbox"/> Maiden			
	<input type="checkbox"/> Former Maiden			
	<input type="checkbox"/> Nickname			
Address:	City:	State:	Country:	Zip:
Employer Name:		Is this parent self-employed? <input type="checkbox"/> Yes <input type="checkbox"/> No		
Employer Address:		City:	State:	Zip:
Is this parent in jail or prison? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, where?	Is this parent disabled? <input type="checkbox"/> Yes <input type="checkbox"/> No	Parent's citizenship: <input type="checkbox"/> US <input type="checkbox"/> Other Other country: _____	
Is this parent in the military? <input type="checkbox"/> Yes <input type="checkbox"/> No	If yes, what branch?	Is this parent a member of a Tribal Association? <input type="checkbox"/> Yes <input type="checkbox"/> No    Tribe Name: _____		
<b>Part 5</b> – Please sign and date this form.				
Your Signature:				Date:

Social Security number disclosure is mandatory based on Title 42 United States Code sections 666(a)(13), 653a, and 654a(e), and on section 409.2577, Florida Statutes. We collect social security numbers for child support purposes. For more information go to [www.floridarevenue.com/pages/privacy.aspx](http://www.floridarevenue.com/pages/privacy.aspx).

XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX  
XXXX

T

**Option 1** – Will list the dependent names under the case number. Multiple dependent names will be separated by commas.

<<DP 1 Name>>, <<DP 2 Name>, <<DP n Name>>

**Option 2** – Will list the Father/Alleged Father associated with the case. Multiple names will be separated by commas.

Other Parent: <<Insert NCP/Alleged Father Name>>

**Option 3** – Will populate if a *Paternity Declaration* is included.

5. Complete the enclosed *Paternity Declaration* and return it with this letter.

## Interstate Request for Information

Click or tap to enter a date.

Case Number: Enter Case Number

Activity Number: Enter Activity Number

### INFORMATION ABOUT YOU

\_\_\_\_\_  
Your full name

\_\_\_\_\_  
Other names known by

Provide the best phone number (\_\_\_\_) \_\_\_\_-\_\_\_\_, day and time to reach you Monday to Friday

[ ] Monday [ ] Tuesday [ ] Wednesday [ ] Thursday [ ] Friday    8:00 am to 4:00 pm (\_\_\_\_:\_\_\_\_ am/pm)

\_\_\_\_\_  
Your relationship to child(ren)

\_\_\_\_\_  
Race

\_\_\_\_\_  
Height

\_\_\_\_\_  
Weight

\_\_\_\_\_  
Hair color

\_\_\_\_\_  
Eye color

\_\_\_\_\_  
Tax filing status

Level of education: [ ] High School [ ] College/University [ ] Post Grad [ ] Vocational [ ] Other: \_\_\_\_\_

\_\_\_\_\_  
Occupation

\$ \_\_\_\_\_  
Monthly Income    Source

\$ \_\_\_\_\_  
Monthly Income    Source

### CURRENT ADDRESS AND EMPLOYMENT INFORMATION

\_\_\_\_\_  
Your home address

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Your home phone

\_\_\_\_\_  
Mailing address (if different from above)

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Your cell phone

\_\_\_\_\_  
Email address

\_\_\_\_\_  
Your current employer

\_\_\_\_\_  
Employer FEIN, if known

\_\_\_\_\_  
Employer address

\_\_\_\_\_  
Work phone

Do you have health insurance?

[ ] Yes [ ] No    If yes, please provide insurance information, provider name and address

\_\_\_\_\_  
Provider name

\_\_\_\_\_  
Provider address

\_\_\_\_\_  
Policy number    Group number

\$ \_\_\_\_\_  
Monthly cost

\$ \_\_\_\_\_  
Child(ren) cost

\_\_\_\_\_  
# Adults

\_\_\_\_\_  
# Children

If no, is employer health insurance offered?

[ ] Yes [ ] No

If yes, please provide the cost

\$ \_\_\_\_\_  
Monthly Cost for self

\$ \_\_\_\_\_  
Monthly Cost to add child

**FINANCIAL RESPONSIBILITIES FOR OTHER DEPENDENTS**

(Children belonging to you, not children of the other parent. Do not complete if you are a non-parent caregiver)

Are you responsible for other children?

☐ Yes ☐ No If yes, please provide children's name, year of birth, relationship to you, with whom the child resides and if there is a support order in place, provide the monthly amount, location the order was issued and case number

Name	Year	Relationship	Residence	Support Order information

**INFORMATION ABOUT THE OTHER PARENT**

Other Parent full name

Other names known by

Relationship to child(ren)

Is the parent incarcerated?

☐ Yes ☐ No If yes, provide name of the facility and the parent's identification number

Facility name

Inmate number

Race: Height: Weight: Hair color: Eye color: Tax filing status:

Level of education: ☐ High School ☐ College/University ☐ Post Grad ☐ Vocational ☐ Other: \_\_\_\_\_

Occupation \$ Monthly Income Source \$ Monthly Income Source

**CURRENT ADDRESS AND EMPLOYMENT INFORMATION**

Home address City State Zip

Home phone Mailing address (if different from above) City State Zip

Cell phone Email address

Current employer Employer FEIN, if known

Employer address Work phone

**FINANCIAL RESPONSIBILITIES FOR DEPENDENTS**

(Children belonging to the other parent, not your children)

Is the parent responsible for other children?

☐ Yes ☐ No If yes, please provide children's name, year of birth, relationship to the other parent, with whom the child resides and if there is a support order in place, provide the monthly amount, location the order was issued and case number

Name	Year	Relationship	Residence	Support Order information

**INFORMATION ABOUT THE CHILD(REN)**

(Please include child(ren) for whom support is sought or child(ren) of the other parent)

Is there an existing order for child support for the child(ren) on this case?

☐ Yes ☐ No If yes, provide order details and attach a copy of the order

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 County and State or Country Date

Is there a custody/parenting time order in place for child(ren) of this case?

☐ Yes ☐ No If yes, provide order details and attach a copy

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 County and State or Country Date

How many overnights has the child stayed with the other parent in the past year? \_\_\_\_\_  
 # of nights

Are the child(ren) covered by health insurance?

☐ Yes ☐ No If yes, please list children included in health insurance and policy information

_____ Child(ren) included	_____ Provider name	_____ Policy #	_____ Group #
------------------------------	------------------------	-------------------	------------------

Does the other parent have Health Insurance?

☐ Yes ☐ No If yes, please provide insurance information, provider name and address

_____ Provider name		_____ Provider address			
_____ Policy number	_____ Group number	\$_____ Monthly cost	\$_____ Child(ren) cost	_____ # Adults	_____ # Children

If no, does the employer offer health insurance?

☐ Yes ☐ No If yes, please provide the cost

\$\_\_\_\_\_  
Monthly Cost for self

\$\_\_\_\_\_  
Monthly Cost to add child

Do the child(ren) receive benefits from Social Security, Veterans Affairs, etc?

☐ Yes ☐ No If yes, please list children included in health insurance and benefit information

_____	_____	\$ _____	_____
Child(ren) included	Benefit type received	Monthly benefit	Claimant

Who claims the child(ren) on their yearly federal tax filing?

☐ Obligee ☐ Obligor ☐ Other If other, please provide the name and relationship

_____	_____
Name	Relationship to child(ren)

**Child 1:**

_____	_____
Child's full name	Other names known by

____/____/____	_____
Date of Birth	Place of birth

_____	_____	_____	_____
Child's address	City	State	Zip

_____	____/____/____
What state/country does the child reside?	When did the child begin residing in the state/country?

**Child 2:**

_____	_____
Child's full name	Other names known by

____/____/____	_____
Date of Birth	Place of birth

_____	_____	_____	_____
Child's address	City	State	Zip

_____	____/____/____
What state/country does the child reside?	When did the child begin residing in the state/country?

**Child 3:**

_____	_____
Child's full name	Other names known by

____/____/____	_____
Date of Birth	Place of birth

_____	_____	_____	_____
Child's address	City	State	Zip

_____	____/____/____
What state/country does the child reside?	When did the child begin residing in the state/country?

**Note: If you have more than 3 children, attach additional sheets with the same information.**

**ADDITIONAL INFORMATION**

(The parents' relationship)

Please answer the following questions about your relationship with the other parent

Never married ☐ Married ☐ Married by common law ☐ (if married, provide date and location of marriage)\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date\_\_\_\_\_  
Location – City/County/State/CountryLegally separated ☐ Divorce pending ☐ Divorced ☐ (if separated, provide date, or if divorced, provide date and location of divorce)\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date\_\_\_\_\_  
Location – City/County/State/Country**Additional information for child support calculation**

Do you want support included for the period before the order is entered (called retroactive support)?

☐ Yes ☐ No If yes, provide date support is being sought from

\_\_\_\_/\_\_\_\_/\_\_\_\_

(Please indicate if the date is the date of separation, the child's birth or when custody changed)

Has the other parent paid you child support directly?

☐ Yes ☐ No If yes, provide the amount received from the other parent\$ \_\_\_\_\_ as of \_\_\_\_/\_\_\_\_/\_\_\_\_  
Total paid Date

Do you have child-care/daycare costs?

☐ Yes ☐ No If yes, please provide the cost of child care, how often payment is made and who pays the cost\$ \_\_\_\_\_ per \_\_\_\_\_ paid by \_\_\_\_\_  
Amount (wk, month, etc)\$ \_\_\_\_\_ per \_\_\_\_\_ paid by State subsidies  
Amount (wk, month, etc)

Does the child(ren) have special needs or extraordinary medical expenses not covered by insurance?

☐ Yes ☐ No If yes, please provide the children's name, type of need, the monthly cost and attach additional documentation as needed\_\_\_\_\_  
Child(ren)\_\_\_\_\_  
Type of need\_\_\_\_\_  
Monthly cost

Do you have medical expenses for the child for which you want to be reimbursed?

☐ Yes ☐ No If yes, please provide the total for reimbursement, the date of last bill or charge and attach additional documentation as needed\$ \_\_\_\_\_ as of \_\_\_\_/\_\_\_\_/\_\_\_\_  
Balance Date

Does the child(ren) have ongoing medical expenses to be included in the order?

☐ Yes ☐ No If yes, please provide the type of expense (medical, dental, etc), the amount of the expense and how often the amount is paid\_\_\_\_\_  
Type of expense\$ \_\_\_\_\_ per \_\_\_\_\_  
Amount (attach additional documentation as needed)





## Child Support Program

CS-IS72  
Rule 12E-1.040  
Florida Administrative Code  
Effective xx/xx

### Information Needed to Establish a Support Order in Another State

Recipient Name  
Recipient Address  
City, State, Zip

Case Number:  
Activity Number:  
Other Parent:

Pick a date

To help you obtain a child support order, we need you to fill in the enclosed forms and return them to us. The Program will use the information you provide to prepare the forms needed by the state where the other parent resides. When those forms are ready, we will send them to you for your review and signature.

#### **WHAT YOU NEED TO DO**

##### **Option 1: Complete and return the attached forms within the next 30 days**

- Read the form and complete all sections.
- Use the addressed envelope provided to return the completed form and any requested information.

**OR**

##### **Option 2: Request and complete an interview by phone within the next 30 days**

- Access [FloridaRevenue.com/AskChildSupport](http://FloridaRevenue.com/AskChildSupport) and complete the online contact form requesting we contact you for an interview.
- Use subject Interstate Interview and provide a phone number and preferred time of day when you can be reached.

**Note:** The interview may take up to one hour to complete.

If the enclosed forms are not completed and returned within 30 days, the Program will close your case. If you or your child(ren) receive public assistance, the Department of Children and Families (DCF) will be notified that you did not cooperate, and your public assistance benefits may be reduced or stopped.

**If you have  
questions or  
need help:**

**Access your case online:** [childsupport.floridarevenue.com](http://childsupport.floridarevenue.com)  
**Email us:** [FloridaRevenue.com/AskChildSupport](mailto:FloridaRevenue.com/AskChildSupport)  
**Chat with us or learn more at:** [floridarevenue.com/childsupport](http://floridarevenue.com/childsupport)  
**Call:** Select number  
Para asistencia en español, llame al 850-488-5437 y marque 7

## Interstate Request for Information

Click or tap to enter a date.

Case Number: Enter Case Number

Activity Number: Enter Activity Number

### INFORMATION ABOUT YOU

\_\_\_\_\_  
Your full name

\_\_\_\_\_  
Other names known by

Provide the best phone number (\_\_\_\_) \_\_\_\_-\_\_\_\_, day and time to reach you Monday to Friday

[ ] Monday [ ] Tuesday [ ] Wednesday [ ] Thursday [ ] Friday    8:00 am to 4:00 pm (\_\_\_\_:\_\_\_\_ am/pm)

\_\_\_\_\_  
Your relationship to child(ren)

\_\_\_\_\_  
Race

\_\_\_\_\_  
Height

\_\_\_\_\_  
Weight

\_\_\_\_\_  
Hair color

\_\_\_\_\_  
Eye color

\_\_\_\_\_  
Tax filing status

Level of education: [ ] High School [ ] College/University [ ] Post Grad [ ] Vocational [ ] Other: \_\_\_\_\_

\_\_\_\_\_  
Occupation                      \$ \_\_\_\_\_                      \$ \_\_\_\_\_  
Monthly Income    Source                      Monthly Income    Source

### CURRENT ADDRESS AND EMPLOYMENT INFORMATION

\_\_\_\_\_  
Your home address                      City                      State                      Zip

\_\_\_\_\_  
Your home phone                      Mailing address (if different from above)                      City                      State                      Zip

\_\_\_\_\_  
Your cell phone                      Email address

\_\_\_\_\_  
Your current employer                      Employer FEIN, if known

\_\_\_\_\_  
Employer address                      \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_  
Work phone

Do you have health insurance?

[ ] Yes [ ] No    If yes, please provide insurance information, provider name and address

\_\_\_\_\_  
Provider name                      Provider address

\_\_\_\_\_  
Policy number    Group number                      \$ \_\_\_\_\_                      \$ \_\_\_\_\_                      # Adults    # Children  
Monthly cost                      Child(ren) cost

If no, is employer health insurance offered?

[ ] Yes [ ] No                      If yes, please provide the cost

\$ \_\_\_\_\_                      \$ \_\_\_\_\_  
Monthly Cost for self                      Monthly Cost to add child

**FINANCIAL RESPONSIBILITIES FOR OTHER DEPENDENTS**

(Children belonging to you, not children of the other parent. Do not complete if you are a non-parent caregiver)

Are you responsible for other children?

☐ Yes ☐ No If yes, please provide children's name, year of birth, relationship to you, with whom the child resides and if there is a support order in place, provide the monthly amount, location the order was issued and case number

Name	Year	Relationship	Residence	Support Order information

**INFORMATION ABOUT THE OTHER PARENT**

Other Parent full name

Other names known by

Relationship to child(ren)

Is the parent incarcerated?

☐ Yes ☐ No If yes, provide name of the facility and the parent's identification number

Facility name

Inmate number

Race:

Height:

Weight:

Hair color:

Eye color:

Tax filing status:

Level of education: ☐ High School ☐ College/University ☐ Post Grad ☐ Vocational ☐ Other: \_\_\_\_\_

Occupation \$ Monthly Income Source \$ Monthly Income Source

**CURRENT ADDRESS AND EMPLOYMENT INFORMATION**

Home address

City

State

Zip

Home phone

Mailing address (if different from above) City

State

Zip

Cell phone

Email address

Current employer

Employer FEIN, if known

Employer address

Work phone

**FINANCIAL RESPONSIBILITIES FOR DEPENDENTS**

(Children belonging to the other parent, not your children)

Is the parent responsible for other children?

☐ Yes ☐ No If yes, please provide children's name, year of birth, relationship to the other parent, with whom the child resides and if there is a support order in place, provide the monthly amount, location the order was issued and case number

Name	Year	Relationship	Residence	Support Order information

**INFORMATION ABOUT THE CHILD(REN)**

(Please include child(ren) for whom support is sought or child(ren) of the other parent)

Is there an existing order for child support for the child(ren) on this case?

☐ Yes ☐ No If yes, provide order details and attach a copy of the order

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 County and State or Country Date

Is there a custody/parenting time order in place for child(ren) of this case?

☐ Yes ☐ No If yes, provide order details and attach a copy

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
 County and State or Country Date

How many overnights has the child stayed with the other parent in the past year? \_\_\_\_\_  
 # of nights

Are the child(ren) covered by health insurance?

☐ Yes ☐ No If yes, please list children included in health insurance and policy information

\_\_\_\_\_  
 Child(ren) included Provider name Policy # Group #

Does the other parent have Health Insurance?

☐ Yes ☐ No If yes, please provide insurance information, provider name and address

\_\_\_\_\_  
 Provider name Provider address

\_\_\_\_\_  
 Policy number Group number \$ Monthly cost \$ Child(ren) cost # Adults # Children

If no, does the employer offer health insurance?

☐ Yes ☐ No If yes, please provide the cost

\$ \_\_\_\_\_ \$ \_\_\_\_\_  
 Monthly Cost for self Monthly Cost to add child

Do the child(ren) receive benefits from Social Security, Veterans Affairs, etc?

☐ Yes ☐ No If yes, please list children included in health insurance and benefit information

_____	_____	\$_____	_____
Child(ren) included	Benefit type received	Monthly benefit	Claimant

Who claims the child(ren) on their yearly federal tax filing?

☐ Obligee ☐ Obligor ☐ Other If other, please provide the name and relationship

_____	_____
Name	Relationship to children

**Child 1:**

_____	_____
Child's full name	Other names known by

____/____/____	_____
Date of Birth	Place of birth

_____	_____	_____	_____
Child's address	City	State	Zip

_____	____/____/____
What state/country does the child reside?	When did the child begin residing in the state/country?

**Child 2:**

_____	_____
Child's full name	Other names known by

____/____/____	_____
Date of Birth	Place of birth

_____	_____	_____	_____
Child's address	City	State	Zip

_____	____/____/____
What state/country does the child reside?	When did the child begin residing in the state/country?

**Child 3:**

_____	_____
Child's full name	Other names known by

____/____/____	_____
Date of Birth	Place of birth

_____	_____	_____	_____
Child's address	City	State	Zip

_____	____/____/____
What state/country does the child reside?	When did the child begin residing in the state/country?

**Note: If you have more than 3 children, attach additional sheets with the same information.**

**ADDITIONAL INFORMATION**

(The parents' relationship)

Please answer the following questions about your relationship with the other parent

Never married ☐ Married ☐ Married by common law ☐ (if married, provide date and location of marriage)\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date\_\_\_\_\_  
Location – City/County/State/CountryLegally separated ☐ Divorce pending ☐ Divorced ☐ (if separated, provide date, or if divorced, provide date and location of divorce)\_\_\_\_/\_\_\_\_/\_\_\_\_  
Date\_\_\_\_\_  
Location – City/County/State/Country**Additional information for child support calculation**

Do you want support included for the period before the order is entered (called retroactive support)?

☐ Yes ☐ No If yes, provide date support is being sought from

\_\_\_\_/\_\_\_\_/\_\_\_\_

(Please indicate if the date is the date of separation, the child's birth or when custody changed)

Has the other parent paid you child support directly?

☐ Yes ☐ No If yes, provide the amount received from the other parent\$ \_\_\_\_\_ as of \_\_\_\_/\_\_\_\_/\_\_\_\_  
Total paid Date

Do you have child-care/daycare costs?

☐ Yes ☐ No If yes, please provide the cost of child care, how often payment is made and who pays the cost\$ \_\_\_\_\_ per \_\_\_\_\_ paid by \_\_\_\_\_  
Amount (wk, month, etc)\$ \_\_\_\_\_ per \_\_\_\_\_ paid by State subsidies  
Amount (wk, month, etc)

Does the child(ren) have special needs or extraordinary medical expenses not covered by insurance?

☐ Yes ☐ No If yes, please provide the children's name, type of need, the monthly cost and attach additional documentation as needed\_\_\_\_\_  
Child(ren)\_\_\_\_\_  
Type of need\_\_\_\_\_  
Monthly cost

Do you have medical expenses for the child for which you want to be reimbursed?

☐ Yes ☐ No If yes, please provide the total for reimbursement, the date of last bill or charge and attach additional documentation as needed\$ \_\_\_\_\_ as of \_\_\_\_/\_\_\_\_/\_\_\_\_  
Balance Date

Does the child(ren) have ongoing medical expenses to be included in the order?

☐ Yes ☐ No If yes, please provide the type of expense (medical, dental, etc), the amount of the expense and how often the amount is paid\_\_\_\_\_  
Type of expense \$ \_\_\_\_\_ per \_\_\_\_\_  
Amount (attach additional documentation as needed)



## Child Support Program

CS-IS73  
Rule 12E-1.040  
Florida Administrative Code  
Effective xx/xx

### Review and Sign Forms Needed to Obtain a Child Support Order

Recipient Name  
Recipient Address  
City, State, Zip

Case Number:  
Activity Number:  
Other Parent:

Pick a date

Thank you for providing the information needed to prepare these forms. The next step is for you to review, sign and return the enclosed form(s) so we can request the state in which the other parent resides to establish a child support order for your child(ren).

#### **WHAT YOU NEED TO DO**

1. Review the attached form(s) carefully.
2. Strike through and initial any required revisions.
3. On the *Petitioner* line, enter the date, print your name, and sign.
4. Return the completed form(s) to your local child support office within 20 days.

**\*Use the self-addressed, postage paid envelope provided to return the forms.**

When we receive the signed forms, we will send them to the state where the other parent resides. If we do not receive the signed forms within 20 days, the Program will close your case. If you or your child(ren) receive public assistance, the Department of Children and Families (DCF) will be notified that you did not cooperate, and your public assistance benefits may be reduced or ended.

For purposes of reviewing the forms you are referred to as the *petitioner* and the *obligee*.

**If you have  
questions or  
need help:**

**Access your case online:** [childsupport.floridarevenue.com](http://childsupport.floridarevenue.com)  
**Email us:** [FloridaRevenue.com/AskChildSupport](mailto:FloridaRevenue.com/AskChildSupport)  
**Chat with us or learn more at:** [floridarevenue.com/childsupport](http://floridarevenue.com/childsupport)  
**Call:** Select number  
Para asistencia en español, llame al 850-488-5437 y marque 7

Attachments:



## Child Support Program

CS-IS74  
Rule 12E-1.040  
Florida Administrative Code  
Effective xx/xx

### Review and Sign Forms Needed to Review a Child Support Order

Recipient Name  
Recipient Address  
City, State, Zip

Case Number:  
Activity Number:  
Other Parent:

Pick a date

Thank you for providing the information needed to prepare these forms. The next step is for you to review, sign and return the enclosed form(s) so we can request the state in which the other parent resides to establish a child support order for your child(ren).

#### **WHAT YOU NEED TO DO**

1. Review the attached form(s) carefully.
2. Strike through and initial any required revisions.
3. On the *Petitioner* line, enter the date, print your name, and sign.
4. Return the completed form(s) to your local child support office within 20 days.

**\*Use the self-addressed, postage paid envelope provided to return the forms.**

When we receive the signed forms, we will send them to the state where the other parent resides. If we do not receive the signed forms within 20 days, the Program will close your request for review of your support order, but your case will remain open.

For purposes of reviewing the forms you are referred to as the *Petitioner* for signing. The parent paying support is referred to as the *Obligor*. The parent due support is referred to as the *Obligee*.

**If you have  
questions or  
need help:**

**Access your case online:** [childsupport.floridarevenue.com](http://childsupport.floridarevenue.com)  
**Email us:** [FloridaRevenue.com/AskChildSupport](mailto:FloridaRevenue.com/AskChildSupport)  
**Chat with us or learn more at:** [floridarevenue.com/childsupport](http://floridarevenue.com/childsupport)  
**Call:** [Select number](#)  
Para asistencia en español, llame al 850-488-5437 y marque 7

Attachments: