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 James Uthmeier
Commissioner Wilton Simpson
Chief Financial Officer Blaise Ingoglia

September 29, 2026

Contact: **Alec Yarger,**
Deputy Executive Director
(850) 617-8324

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

ITEM	SUBJECT	RECOMMENDATION

1. Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register for rules relating to General Tax Administration, the Child Support Program, and Property Tax Oversight; and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, provided the substance of the proposed rules remains unchanged upon reaching the requirements for final adoption.

   (ATTACHMENT 1) **RECOMMEND APPROVAL**
   (ATTACHMENT 2)
   (ATTACHMENT 3)

2. Respectfully request to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, certain Property Tax Oversight and Child Support Program rules changed before reaching the requirements for final adoption.

   (ATTACHMENT 4) **RECOMMEND APPROVAL**
   (ATTACHMENT 5)

ATTACHMENT 1

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 29, 2026

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THRU: Jim Zingale, Executive Director

FROM: Alec Yarger, Deputy Executive Director

SUBJECT: Requesting Approval to File Notices of Proposed Rule 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 businesses, 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 Notices of Proposed Rule in the *Florida Administrative Register* for the following:

- Chapter 12-6, F.A.C., Informal Protest and Appeal Procedure
- Chapter 12-13, F.A.C., Compromise and Settlement
- Rule 12-18.001, F.A.C., Authorization for Compensation
- Rule 12-21.002, F.A.C., Warrants and Liens
- Rule 12-24.011, F.A.C., Public Use Forms
- Chapter 12-26, F.A.C., Refunds

- Chapter 12-29, F.A.C., Multitax Credits
- Chapter 12A-1, F.A.C.: Sales and Use Tax
- Rule 12B-5.150, F.A.C., Public Use Forms
- Rule 12B-8.003, F.A.C., Tax Statement; Overpayments
- Rule 12C-1.051, F.A.C., Forms
- Chapter 12C-3, F.A.C., Estate Tax *(repeal)*

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to section 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 section 120.54(3)(e)2., F.S.

Why are the proposed rules necessary?
These rule changes are necessary to incorporate statutory changes made by the 2026 Legislative Session, to amend rules based on the 2026-2027 Rule Review, and to incorporate administrative changes to forms.

What do the proposed rules do?

Rules 12-6.030 and 12-6.032, F.A.C.
Provides proposed amendments per s. 213.255, F.S., as provided by section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

Rule Chapter 12-13, F.A.C., Compromise and Settlement
- Updates two rules to remove references to estate taxes and repeals one rule because Chapter 12C-3, F.A.C., Estate Tax is pending repeal.

Rule 12-18.001, F.A.C., Authorization for Compensation
Amends this rule to remove obsolete language because Chapter 12C-3, F.A.C., Estate Tax, is pending repeal.

Rules 12-21.002, 12-24.011, and 12B-5.150, F.A.C.
Provides proposed amendments to three general tax administration rules to remove obsolete references and to remove unnecessary provisions, and to 10 forms to clarify language regarding electronic submission penalties.

Rules 12-26.001, 12-26.002, 12-26.003, 12-26.004, and 12-26.008, F.A.C.
Provides circumstances regarding how to apply for, when and how interest is to be paid on refunds owed to taxpayers, as amended by section 29, Chapter 2026-239, L.O.F., and removes obsolete language from Rule 12-26.003, F.A.C. Further, there are proposed amendments to 12-26.008, F.A.C., regarding *forms DR-26 - Application for Refund, DR-26S - Application for Refund-Sales and Use Tax, DR-26N - Instructions-Application for Refund, and DR-26SN - Instructions-Application for Refund- Sales and Use Tax,* used to apply for a refund and also creates *form DR26PW - Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions).*

Rule Chapter 12-29, F.A.C., Multitax Credits
Provides proposed amendments to two rules and one form to provide for changes in the limitations on tax credit allocations for each fiscal year per s. 35, Ch. 2026-239, L.O.F.

Rule Chapter 12A-1, F.A.C.: Sales and Use Tax
Provides proposed amendments to five rules to incorporate 2026 legislative changes and amends one rule to incorporate a substantial rewrite to one form to:

- replace the phrase "commercial motor vehicle" with "qualified motor vehicle" within Rule 12A-1.007, F.A.C.
- update paragraph (1)(a) to state that gold coins or silver coins are recognized as legal tender and are exempt from tax, based on amendments made to s. 212.05(1)(j), F.S., by s. 1 of Ch. 2025-100 and Ch. 2026-132, L.O.F., effective July 1, 2026., within *Rule 12A-1.0371, F.A.C.*
- change the term "licensed family day care homes" to "licensed family child care homes" to remain consistent with the amendment of this term, as amended by Ch. 2026-140, L.O.F., s. 212.08(7)(j), F.S., in *Rule 12A-1.053, F.A.C.*
- to address a substantial rewrite of form DR-15AIR, Sales and Use Tax Return for Aircraft, for clarification of the calculation and reporting requirements of Florida state use tax, including discretionary sales surtax, on the purchase of an aircraft from a private seller when Florida sales tax was not paid to the seller, and for administrative changes to form DR-300400, Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes for *Rule 12A-1.097, F.A.C.*
- updates the definition of "motor vehicle" to include heavy trucks with a net vehicle weight less than 8,000 pounds, as amended by Ch. 2026-39, L.O.F., 212.08(7)(aa), F.S., in *Rule 12A-1.110, F.A.C.*,
- updates the definition of 'Holiday Period' to 'is designated by the Legislature as amended in s. 212.08(20), F.S.', as amended by s. 27, Ch. 2026-239, L.O.F., in *Rule 12A-1.117, F.A.C.*

Rule 12B-8.003, F.A.C., Tax Statement; Overpayments
Updates two insurance premium tax forms to provide for changes in the order of credits against the premium tax listed per ss. 37 and 38, Ch. 2026-239, L.O.F.

Rule 12C-1.051, Forms
Updates four corporate income tax forms to adopt, by reference, changes based on Chapter 2026-137, L.O.F. as follows:

- Sections 220.03(1)(n) and (2)(c), F.S., updates the effective date of the Internal Revenue Code (I.R.C.) from January 1, 2025, to January 1, 2026, and removes the provisions rendered obsolete.
- Creates s. 220.03(1)(n)2., F.S., to provide that amendments to sections 168(k), 174(a), 163(j), 274, and 179 of the I.R.C. of 1986, as amended by Pub. L, No. 119-21 (One Big Beautiful Bill Act (OBBBA)), are included in the definition of "Internal Revenue Code," as amended and in effect by January 1, 2025.
- Creates 220.03(1)(n)3., F.S., to provide that the amendments to sections 168(n) and 174A of the I.R.C. of 1986, as amended in OBBBA, are not included in the definition.
- Amends s. 220.13(2), F.S., to exclude proposed provisions of ss. 220.13(1)(n) and (2)(c), F.S., as created in section 23 of the bill for purposes of determining a taxpayer's taxable income.

- Provides that the amendments made to ss. 220.03 and 220.13, F.S., by the bill operate retroactively to January 1, 2026.

Chapter 12C-3, F.A.C. Estate Tax.
Repeals this rule chapter, consisting of four estate tax rules because there is no Florida state-level estate tax after December 31, 2004, and because there is no affidavit requirement for any probate proceedings, including those commenced prior to July 1, 2023, effective July 1, 2023, as provided in section 1, Ch. 2023-619, L.O.F.

Were comments received from external parties?
The Department published Notices of Rule Development for Rules 12-6.030, 12-6.032, 12-13.001, 12-13.009, 12-13.010*(repeal)*, 12-18.001, 12-21.002, 12-24.011, 12-26.001, 12-26.002, 12-26.003, 12-26.004, 12-26.008, 12-29.003, 12-29.004, 12A-1.007, 12A-1.0371, 12A-1.053, 12A-1.097, 12A-1.110, 12A-1.117, 12B-5.150, 12B-8.003, 12C-1.051, 12C-3.0015*(repeal)*, 12C-3.006*(repeal)*, 12C-3.008*(repeal)*, and 12C-3.010*(repeal)*, F.A.C., on August 4, 2026, and scheduled workshops for August 18, 2026, if requested in writing. No written requests for a workshop were received by the Agency.

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

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE

INFORMAL PROTEST AND APPEAL PROCEDURE

AMENDING RULES 12-6.030 AND 12-6.032

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), is to reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rules 12-6.030 and 12-6.032, 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 held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-6.030 Conference Procedures for Notices of Intent to Make Refund Claim Changes

12-6.032 Protest of Notices of Proposed Refund Denial

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), is to reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

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

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

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

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

LAW IMPLEMENTED: 72.011(2), 213.21(1), 215.26 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12-6.030 Conference Procedures for Notices of Intent to Make Refund Claim Changes.

(1)(a) No change.

(2)(a) The Department will grant extensions of time to request a conference when requested by a taxpayer that agrees to waive the interest provisions of Section 213.255, F.S., during an approved extension of time. A taxpayer may request an extension of time in which to request a conference by mailing or faxing a written request to the address or fax number designated on the notice or the revised notice, prior to the expiration of the period within which a conference must be requested. The written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Secton 213.255, F.S. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the notice or the revised notice for an additional 30 consecutive calendar day extension within which to request a conference. Each written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S.

(b) No change.

(3) through (7) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.21(1), 213.255(11) FS. Law Implemented 72.011(2), 213.21(1), 213.255, 215.26 FS. History–New 3-6-03, Amended 1.1.27.

12-6.032 Protest of Notices of Proposed Refund Denial.

(1)(a) A taxpayer may secure review of a Notice of Proposed Refund Denial (Form DR-832R), by implementing the provisions of this section.

(b) through (c) No change.

(d)1. The Department will grant extensions of time for filing a protest when requested by a taxpayer that agrees to waive the interest provisions of Section 213.255, F.S., during an approved extension of time. A taxpayer may request an extension of time for filing a protest by mailing or faxing a written request to the address or fax number designated on the NPRD. The written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S. In order for the taxpayer's request to be considered timely, the request must be postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the NPRD is addressed to a person outside the United States) from the date of issuance on the NPRD. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the NPRD for an additional 30 consecutive calendar day extension within which to submit a written protest. Each written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S.

2. No change.

(2) through (5) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1), 213.255(11) FS. Law Implemented 72.011(2), 213.21(1), 213.255, 215.26 FS. History–New 3-6-03, Amended 1-1-27.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER12-13, FLORIDA ADMINISTRATIVE CODE

COMPROMISE AND SETTLEMENT

AMENDING RULES 12-13.001 AND 12-13.009

REPEALING RULE 12-13.010

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to Rules 12-13.001 and 12-13.009, F.A.C., is to remove obsolete references to Rule 12-13.010, F.A.C., and to Section 198, F.S., because Rule 12-13.010, F.A.C., and Chapter 12C-3, F.A.C. (Estate Tax), are in the process of being repealed.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rules 12-13.001 and 12-13.009, F.A.C., remove obsolete references to Rule 12-13.010, F.A.C., and to Section 198, F.S. Rule 12-13.010, F.A.C., and Chapter 12C-3, F.A.C. (Estate Tax), are in the process of being repealed.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule Chapter 12-13, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-13.001 Scope of Rules

12-13.009 Closing Agreements

12-13.010 Special Provisions Applicable to Compromise of Estate Taxes *(repeal)*

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-13.001 and 12-13.009, F.A.C., is to remove obsolete references to Rule 12-13.010, F.A.C., and to Section 198, F.S., because Rule 12-13.010, F.A.C., and Chapter 12C-3, F.A.C. (Estate Tax), are in the process of being repealed.

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) F.S.

LAW IMPLEMENTED: 212.07(9), 212.12(14), 213.21, 213.24(3), 215.34(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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-13.001 Scope of Rules.

The rules set forth in this chapter shall be used by the Executive Director or the Executive Director's designee, as set forth hereinafter, in the exercise of the authority to settle and compromise liability for tax, interest, penalty, and service fees granted by Sections 212.07(9), 212.12(14), 213.21, 213.24(3) and 215.34(2), F.S. ~~However, special provisions applicable to settlement and compromise of estate taxes, interest, and penalty imposed pursuant to Chapter 198, F.S., are set forth in Rule 12-13.010, F.A.C.~~

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), 212.12(14), 213.21, 213.24(3), 215.34(2) FS. History–New 5-23-89, Amended 8-10-92, 10-2-01, 10-29-13,___.

12-13.009 Closing Agreements.

(1) through (2) No change.

(3) A closing agreement signed by the taxpayer and the Department settles the taxpayer's liability for tax, interest, or penalty for the tax period specified in the agreement absent any specific provision to the contrary contained in such closing agreement. The closing agreement is binding upon the taxpayer and the Department unless there is a showing of fraud or misrepresentation of material fact, or unless the Department is required to make an adjustment of the taxpayer's liability under Section ~~198.16 or~~ 220.23, F.S. The taxpayer is not entitled to protest or institute judicial or administrative procedures to recover any tax, interest, or penalty paid pursuant to a closing agreement absent any specific provision to the contrary contained in such closing agreement.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2) FS. History–New 5-23-89, Amended 8-10-92, 5-18-94, 10-24-96, 10-2-01, 4-26-10, 10-29-13, 1-11-16,___.

The following rule is hereby repealed:

12-13.010 Special Provisions Applicable to Compromise of Estate Taxes.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2)(b) FS. History–New 8-10-92, Amended 5-18-94, 10-2-01, 10-29-13, Repealed ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE

COMPENSATION FOR TAX INFORMATION

AMENDING RULE 12-18.001

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendment to Rule 12-18.001, F.A.C., is to remove subparagraph (1)(b)3. from the rule. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-18.001, F.A.C. (Authorization for Compensation), removes subparagraph (1)(b)3., from Rule 12-18.001, F.A.C., because it is obsolete.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule 12-18.001, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-18.001: Authorization for Compensation

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-18.001, F.A.C., is to remove subparagraph (1)(b)3. from the rule. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed.

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

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

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

RULEMAKING AUTHORITY: 213.06(1), 213.30(1) FS.

LAW IMPLEMENTED: 213.30 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-18.001 Authorization for Compensation.

(1)(a) No change.

(b) The Department administers, regulates, controls, and collects the following:

1. through 2. No change.

~~3. Estate tax;~~

4. through 19. renumbered 3. through 18. No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History–New 6-21-88, Amended 11-14-91, 9-14-93,10-19-99, 6-1-09, 1-25-12, 7-28-15, ___.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-21, FLORIDA ADMINISTRATIVE CODE

LEVY, SEIZURE AND SALE OF PROPERTY

AMENDING RULE 12-21.002

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendment to Rule 12-21.002, F.A.C., is to remove an obsolete reference from paragraph 12-21.002(3)(c), F.A.C., and to remove a repealed statute from Law Implemented.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-21.002, F.A.C., removes an obsolete reference from paragraph 12-21.002(3)(c), F.A.C., removes a repealed statute from Law Implemented.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule 12-21.002, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-21.002: Warrants and Liens

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-21.002, F.A.C., is to remove an obsolete reference from paragraph 12-21.002(3)(c), F.A.C., and to remove a repealed statute from Law Implemented.

SUBJECT AREA TO BE ADDRESSED: Removal of obsolete references from the rule text and repealed statutes from law implemented.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 198.08, 199.202, 202.26(3), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 55.10, 55.202, 55.204(2), 95.091(1)(b), 198.20, 198.22, 198.33, 199.262, 201.16, 202.33(3), 202.35, 202.36, 206.075, 206.18, 206.97, 206.9835, 206.9915, 211.125, 211.33, 212.12, 212.14, 212.15, 213.69, 213.731, 213.732, 213.758, 220.813, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.131(3)(g), 443.141(3)(a), 538.11, 624.5092, 681.117 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-21.002 Warrants and Liens.

(1) through (2) No change.

(3)(a) Each warrant will be issued for the amount of tax, fees, and surcharges due or estimated to be due, together with the interest, penalties, administrative fees, and costs of collection. The warrant will be directed to the sheriff of those counties of the state in which the delinquent taxpayer's property or any part thereof may be situated and will be recorded with the appropriate Clerk(s) of the Circuit Court. Upon recording, the warrant becomes a lien in favor of the state upon the taxpayer's real property in that county in the same manner as a recorded judgment and in the amount indicated by the warrant.

(b) No change.

(c) The lien in favor of the state expires twenty (20) years after the date of the original filing of the warrant. However:

~~1. Liens for estate taxes arising under the authority of Chapter 198, F.S., are enforceable for twelve (12) years on the gross estate of the decedent, and irrespective of other laws extending such liens, in no event can such liens continue for more than twenty (20) years after the date of death of the decedent, subject to the provisions of Sections 198.22 and 198.33, F.S.;~~

<u>1.</u> ~~2.~~ Liens for reemployment assistance tax imposed under Chapter 443, F.S., expire ten (10) years after the date of the original filing of the warrant; and,

3.a. through b. renumbered 2.a. through b. No change.

(d) No change.

(4) through (5) No change.

Rulemaking Authority 198.08, 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 55.10, 55.202, 55.204(2), 95.091(1)(b), ~~198.20, 198.22,~~ 198.33, 199.262, 201.16, 202.33(3), 202.35, 202.36, 206.075, 206.18, 206.97, ~~206.9835,~~ 206.9915, 211.125, 211.33, 212.12, 212.14, 212.15, 213.69, 213.731, 213.732, 213.758, 220.813, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.131(3)(g), 443.141(3)(a), 538.11, 624.5092, 681.117 FS. History–New 7-1-88, Amended 8-10-92, 3-12-14, Technical Change 6-8-26, Amended ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS; TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS

AMENDING RULE 12-24.011

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), is to add a new form DR-600002, Application to Register for Secure File Transfer Protocol (SFTP), used to provide the Department with information to create a secure account where taxpayers may file returns.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Application used to create a secure account for taxpayers to file returns.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule 12-24.011, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-24.011 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), is to add a new form DR-600002, Application to Register for Secure File Transfer Protocol (SFTP), used to provide the Department with information to create a secure account where taxpayers may file returns.

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

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

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

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

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

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

DATE AND TIME: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.011 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (5) No change.		
(6) DR-600002	Application to Register for Secure File Transfer Protocol (SFTP) (N. 12/26) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20028)	12/26

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History–New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17, 1-1-24, 1-1-26, Technical Change 6-8-26, Amended ___.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

DRAFT

FLORIDA DEPARTMENT OF REVENUE

Application to Register for Secure File Transfer Protocol (SFTP)

DR-600002
N. 12/26
Rule 12-24.011, F.A.C.
Effective 12/26

Register at **https://portal.fl.revenuepremier.com/rptp/portal/transmitter-signup/**

* Portal User ID:

Please allow five business days for the account to be setup. You will receive additional information at the email addresses you provide below.

* Company Name:
* Product Name:
Software ID/Developer ID:

Select the taxes for transmission (select all that apply):

- ☐ Communications Services Tax
- ☐ Insurance Premium Tax
- ☐ Motor Fuel Taxes
- ☐ Reemployment Tax
- ☐ Sales and Use Tax / Solid Waste and Surcharge / Prepaid Wireless Fee

* Contact (Primary)	* Contact (Technical)
* Contact Name:	* Contact Name:
* Title: Telephone:	* Title: Telephone:
* Email Address:	* Email Address:

*** Internet Protocol (IP) Address**

* Primary:
Secondary:

Note: Submit completed form by email to **e-vendor@floridarevenue.com**.

Please include “SFTP Request” in the subject line of your email.

* required fields

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE

REFUNDS

AMENDING RULES 12-26.001, 12-26.002, 12-26.003, 12-26.004 AND 12-26.008

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to Rule 12-26.001, F.A.C. (Scope of Rules), Rule 12-26.002 (Application of Rules), Rule 12-26.003, F.A.C. (Application for Refund), and Rule 12-26.004, F.A.C. (Refund Approval Process), is to reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., which requires the Department to examine a refund application for completeness and notify the taxpayer of any apparent errors or omissions and request any additional information within thirty days after receipt of the refund application. If the Department fails to notify the taxpayer, interest begins to accrue on the 91st day following the postmark date of the refund application or the 91st day following the electronic submission of the refund application. In cases of refund applications denied by the Department and challenged by the taxpayer, interest begins to accrue 90 days after any additional information is provided by the taxpayer. Further, Rule 12-26.003, F.A.C. (Application for Refund) is amended to remove paragraph (3)(c) from the rule because Chapter 12C-3, F.A.C., Estate Tax, is in the process of being repealed.

The purpose of the proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), is to amend this rule regarding forms DR-26 - Application for Refund, DR-26S - Application for Refund-Sales and Use Tax, DR-26N - Instructions-Application for Refund, and DR-26SN - Instructions-Application for Refund- Sales and Use Tax, used to apply for a refund and create form DR26PW - Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-26.001, F.A.C. (Scope of Rules), Rule 12-26.002 (Application of Rules), Rule 12-26.003, F.A.C. (Application for Refund), and Rule 12-26.004, F.A.C. (Refund Approval Process), reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., which requires the Department to examine a refund application for completeness and notify the taxpayer of any apparent errors or omissions and request any additional information within thirty days after receipt of the refund application. If the Department fails to notify the taxpayer, interest begins to accrue on the 91st day following the postmark date of the refund application or the 91st day following the electronic submission of the refund application. In cases of refund applications denied by the Department and challenged by the taxpayer, interest begins to accrue 90 days after any additional information is provided by the taxpayer. Further, Rule 12-26.003, F.A.C. (Application for Refund) is amended to remove paragraph (3)(c) from the rule because Chapter 12C-3, F.A.C., Estate Tax, is in the process of being repealed.

The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), amends forms DR-26 - Application for Refund, DR-26S - Application for Refund-Sales and Use Tax, DR-26N - Instructions-Application for Refund, and DR-26SN - Instructions-Application for Refund- Sales and Use Tax, used to apply for a refund and creates form DR26PW - Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions).

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rules 12-26.001, 12-26.002, 12-26.003, 12-26.004 and 12-26.008, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.001 Scope of Rules

12-26.002 Application of Rules

12-26.003 Application for Refund

12-26.004 Refund Approval Process

12-26.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-26.001, F.A.C. (Scope of Rules), Rule 12-26.002 (Application of Rules), Rule 12-26.003, F.A.C. (Application for Refund), and Rule 12-26.004, F.A.C. (Refund Approval Process), is to reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., which requires the Department to examine a refund application for completeness and notify the taxpayer of any apparent errors or omissions and request any additional information within thirty days after receipt of the refund application. If the Department fails to notify the taxpayer, interest begins to accrue on the 91st day following the postmark date of the refund application or the 91st day following the electronic submission of the refund application. In cases of refund applications denied by the Department and challenged by the taxpayer, interest begins to accrue 90 days after any additional information is provided by the taxpayer. Further, Rule 12-26.003, F.A.C. (Application for Refund) is amended to remove paragraph (3)(c) from the rule because Chapter 12C-3, F.A.C., Estate Tax, is in the process of being repealed.

The purpose of the proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), is to amend this rule regarding forms *DR-26 - Application for Refund, DR-26S - Application for Refund-Sales and Use Tax, DR-26N - Instructions-Application for Refund, and DR-26SN - Instructions-Application for Refund- Sales and Use Tax,* used to apply for a refund and creates form *DR26PW - Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions).*

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

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

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

RULEMAKING AUTHORITY: 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 213.06(1), 213.23 FS.

LAW IMPLEMENTED: 72.011, 95.091(3), 199.218, 199.232(5), 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5)(n), (o), (p), (v), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), <u>(6),</u> 199.232(5), 213.21, 213.235, 213.255(2), (3), (4), (12), 213.34, 213.345, 213.37, 215.26, 220.725, 220.727, 624.5092, 624.511, 624.518, 681.104 FS.

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

DATE AND TIME: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12-26.001 Scope of Rules.

The rules set forth in this chapter shall be used by the Department of Revenue in the exercise of authority to accept and approve or deny applications for refund of moneys paid into the State Treasury as provided by Section 215.26, F.S., for taxes enumerated in Section 72.011, F.S., or any refunds specifically authorized by the provisions of the tax statutes enumerated in Section 72.011, F.S., and shall not apply to refunds of ad valorem taxes. These rules also govern the payment of interest required pursuant to Section 213.255, F.S.~~, for which a completed application for refund has been filed but the requested amount has not been refunded or credited as provided by statute.~~

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 215.26 FS. History–New 11-14-91, Amended 4-2-00, 1-1-27.

12-26.002 Application of Rules.

(1) No change.

(2) Under the provisions of Section 215.26(2), F.S., and Rule 69I-44.020, F.A.C., the Chief Financial Officer ~~Comptroller~~ has delegated to the Department of Revenue the authority to accept an application for refund of any tax, fee, surcharge, permit, license, or account due collected by the Department under the revenue laws of this state. Upon receipt of an application for refund, the Department shall make a determination of the refund amount due. If an application for refund is approved, in whole or in part, the Department will furnish the Chief Financial Officer ~~Comptroller~~ with a properly executed voucher authorizing payment. If an application for refund is denied, in whole or in part, the Department will notify the applicant of the basis for the action and state the reasons for denial in clear language.

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

~~(c) To receive interest pursuant to Section 213.255, F.S., on payments made under protest, the taxpayer must file a completed refund application.~~

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 215.26 FS. History–New 11-14-91, Amended 4-18-93, 4-2-00, 1-1-27.

12-26.003 Application for Refund.

(1) through (2) No change.

(3) Form DR-26, Application for Refund (incorporated by reference in Rule 12-26.008, F.A.C.), is the approved

refund application for all taxes collected by the Department, except as follows:

(a) through (b) No change.

~~(c) ESTATE TAX. Application for all refunds claimed under Chapter 198, F.S., must be made with the Department on a Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (form F-706, incorporated by reference in Rule 12C-3.008, F.A.C.).~~

(d) through (f) renumbered (c) through (e). No change.

(4) Applications for refund that are not properly completed will not be considered filed for the purpose of tolling the statutory provisions of Section 215.26, F.S.~~, or for the purpose of the payment of interest under the conditions prescribed in Sections 213.235 and 213.255, F.S.~~ ~~The Department will notify the applicant of the incomplete application and the necessary actions, corrections, of information needed to complete it within 30 consecutive calendar days of receiving the incomplete application.~~ For the purposes of this rule chapter, an ~~completed~~ application is considered to be properly completed when the ~~defined as an~~ application ~~which~~ contains all of the following information:

(a) through (h) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.255(11) FS. Law Implemented 95.091(3), ~~198.29(1),~~ 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History–New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, 4-16-18, 1-1-21, 1-1-27.

12-26.004 Refund Approval Process.

(1) No change.

(2)(a) The Department will notify the applicant of errors or omissions and the necessary actions and corrections of information needed within 30 consecutive calendar days of receiving the application when an application does not contain sufficient information to determine eligibility and the amount of the refund claim due. The Department will deny the application for refund when the Department does not receive the requested information or, after receiving additional information, determines that the application does not contain sufficient information.

(b) For purposes of paying interest pursuant to Section 213.255, F.S., and this rule, “receipt” of a refund application means the postmark date, the electronic submission date, or when no postmark is available, receipt by the

Department.

(3)~~(2)~~(a) If the ~~completed~~ refund application is approved and the refund paid or credited to the taxpayer's account within 90 consecutive calendar days of receipt of the ~~completed~~ application, except as provided by paragraph (c) of this subsection, the Department will notify the taxpayer and:

1. ~~Shall~~ V~~v~~oucher a request for warrant for submission to the Chief Financial Officer ~~Comptroller~~ with appropriate supporting documentation as required, or necessary, for proper audit and payment, or;

2. No change.

(b) If a refund is not paid or credited to the taxpayer's account within 90 consecutive calendar days of receipt of the ~~completed~~ application, ~~except as provided by paragraph (c) of this subsection,~~ the Department must pay interest pursuant to sections 213.235 and 213.255, F.S., starting with the 91st day following receipt of the refund application through the day that the voucher requesting a warrant for the refund amount is submitted to the Chief Financial Officer ~~Comptroller~~.

(c) Notwithstanding paragpaph (b), t~~T~~he 90 consecutive calendar day period and the requirement to pay interest on refund amounts not timely paid or credited to a taxpayer, as discussed in paragraphs (a) and (b) ~~above~~, will be tolled if:

1. through 2. No change.

~~(3)(a) For the purpose of implementing the 90 consecutive calendar day interest provision required pursuant to section 213.255, F.S., and this rule, an application will be considered complete when all information or corrections requested from the applicant are received by the Department, based on the postmark date, fax date, email submission date, or date of hand-delivery of such requested information.~~

(d) ~~(b)~~ The 90 consecutive calendar day period will not expire on a Saturday, Sunday or legal holiday. The term "legal holiday" means ~~shall mean~~ a holiday observed by federal or state agencies as a legal holiday pursuant to chapter 683, F.S., and section 7503 of the Internal Revenue Code of 1986, as amended. If the 90 consecutive calendar day period ends on a Saturday, Sunday or legal holiday, such period will not expire until the next successive day that is not a Saturday, Sunday, or legal holiday.

~~(4) The following example is intended to help taxpayers understand how this interest rate provision applies. The Department receives a completed application for refund on 2/05/2000. The Department pays the refund on 8/01/2000. Assuming an interest rate of 8 percent for the 1/01/2000 through 6/30/2000 period, and an interest rate of 9 percent~~

~~for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows [NOTE: Interest does not start to accrue until the 91st day after the Department receives~~d~~s the completed application for refund, which is 5/06/2000]:~~

~~PERIOD~~	~~TAX DUE~~	~~NUMBER OF DAYS~~	~~DAYS IN YEAR~~	~~RATE~~	~~TOTAL INTEREST DUE~~
~~5/06/00-6/30/00~~	~~$1,000~~	~~56~~	~~366~~	~~8% per year~~	~~$12.24~~
~~7/01/00-8/01/00~~	~~$1,000~~	~~32~~	~~366~~	~~9% per year~~	~~$7.87~~
~~Total Interest Due~~					~~$20.11~~

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.23, 213.255(11) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 213.255, 215.26 FS. History–New 11-14-91, Amended 4-2-00, 10-4-01, 4-16-18, 1-1-27.

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-26	Application for Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-20123) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-10163)~~	01/27 ~~01/19~~
(3) through (4) No change.		
(5) DR-26S	Application for Refund-Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-20125) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-16253)~~	01/27 ~~01/24~~
(6) No change.		
(7) DR-26N	Instructions – Application for Refund (http://flrules.org/Gateway/reference.asp?No=Ref-20122) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18766)~~	01/27 ~~01/26~~

(8) DR-26SN	Instructions – Application for Refund Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-20126) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-16251)~~	01/27 ~~01/24~~
(9) through (10) No change.		
(11) DR-26PW	Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20124)	01/27

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 212.12(6)(c)3., 213.06(1), 213.255(11) FS. Law Implemented 72.011, 92.525, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5)(n), (o), (p), (v), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), (6), 213.255(2), (3), (4), (12), 213.34, 213.37, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History–New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, 7-8-19, 1-1-24, 12-29-25, 1-25-26, 1-1-27.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

DRAFT

Florida Department of Revenue

Application for Refund

Section 1: Taxpayer Information

Taxpayer Name:

Business Partner Number:

Federal Employer Identification Number (FEIN):

Social Security Number (SSN) *:

Mailing Street Address:

Mailing City:

State:

ZIP:

Location Street Address:

Location City:

State:

ZIP:

Telephone Number (include area code):

Fax Number (include area code):

Email Address (optional):

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

Representative Name:

Street or Mailing Address:

City:

State:

ZIP:

Telephone Number:

Fax Number:

Email Address (optional):

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

Date Paid (MM / DD / YY):

Collection or Reporting Dates (MM / DD / YY to MM / DD / YY):

Section 4: Tax Categories - Check the box next to the type of tax you paid. A separate application must be completed for each tax type.

☐ Communications Services
☐ ~~Estate~~
☐ Insurance Premium
☐ Other (Please Specify):
☐ Corporate Income
☐ Fuel
☐ Nonrecurring Intangible
☐ Documentary Stamp
☐ Governmental Leasehold
☐ Pollutant

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

Refund Amount:

Brief Explanation for Refund:

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at **floridarevenue.com/privacy** for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Authorization and Signature

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

Taxpayer Signature

Date

OR

Representative Signature

Date

Mail this application and applicable documentation to:

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

OR
Fax (850)~~850-~~410-2526

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

Contact Us

Information~~, forms,~~ and tutorials are available ~~on the Department's website~~ at **floridarevenue.com/taxes/education**.

~~To find a taxpayer service center near you, visit **floridarevenue.com/taxes/servicecenters.**~~

Tax forms and brochures are available at **floridarevenue.com/forms**.

To speak with a Department of Revenue representative, call Taxpayer Services at (850)488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

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

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

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

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**.

Form DR-835	Florida Department of Revenue Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.

DRAFT

Florida Department of Revenue
Application for Refund - Sales and Use Tax

Section 1: Taxpayer Information

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

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

Representative Name:		
Street or Mailing Address:		
City:	State:	ZIP:
Telephone Number:	Fax Number:	Email Address (optional):

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

Date Paid (MM/DD/YY):	Collection or Reporting Dates (MM/DD/YY to MM/DD/YY):

Section 4: Tax Categories - Check the box next to the type of tax you paid.
A separate application must be completed for each fee or tax type.

☐ Amusement Machine Certificate Fee

☐ Discretionary Sales Surtax

☐ Sales and Use Tax

Solid Waste Fees
☐ Battery Fees
☐ New Tire Fees
☐ Rental Car Surcharge
☐ Gross Receipts Tax on Dry Cleaning

☐ Transient Rental Tax Paid to the Department

☐ Other (Please specify):

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

- ☐ Amended Replacement Return
- ☐ Audit Overpayment
- ☐ Bad Debt
- ☐ Building Materials Used in Construction of Affordable Housing Units
- ☐ Community Contribution Tax Credit
- ☐ Credit Memos
- ☐ Duplicate Payment
- ☐ Estimated Tax
- ☐ Exempt Sales
- ☐ Florida Neighborhood Revitalization
- ☐ FL Rural Areas of Opportunity
- ☐ Home Hardening Products
- ☐ New/Existing Business Equipment
- ☐ Motor Vehicles/Boat/ Mobile Homes/Aircraft
- ☐ Motor Vehicle Repurchase/Replacement
- ☐ Public Works - Universities and Colleges
- ☐ Real Property Lease
- ☐ Repossessed Merchandise
- ☐ Transient Rental
- ☐ Other (Please specify):

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

Refund Amount:	Brief Explanation for Refund:

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at **floridarevenue.com/privacy** for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

Authorization and Signature

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

Taxpayer Signature　　　　Date

OR

Representative Signature　　　　Date

Mail this application and applicable documentation to:

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

OR

Fax (850)~~850-~~410-2526

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

Contact Us

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Reference

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Form DR-835	Florida Department of Revenue Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.

DRAFT

FLORIDA DEPARTMENT OF REVENUE

Instructions - Application for Refund

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

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

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

- Communications Services Tax
- Corporate Income Tax
- Documentary Stamp Tax
- ~~Estate Tax~~
- Fuel Tax
- Insurance Premium Tax
- Intangible Personal Property Tax Nonrecurring Governmental Leasehold
- Pollutants Tax

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

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

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

All applications for refund must contain:

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

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

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

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

Duplicate Payments to the Department

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

Communications Services Tax

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

Providers of communications services tax must use this application to obtain a refund of communications services tax only when tax has been:

- Accrued and paid to the Department in error;
- Paid to a service provider for services that were resold;
- Collected and paid to the Department on tax-exempt sales;

- Reported and paid to the Department in error; or
- Written off for federal income tax purposes as a bad debt.

To report a credit against tax due, communications services providers must use Schedule III or IV of the *Florida Communications Services Tax Return* (Form DR-700016) to report:

- Corrections or adjustments to previous reporting periods (e.g., correct revenue reported in the wrong jurisiction or to adjust amounts reported incorrectly on previous returns);
- Adjustments in taxable sales due to credits issued; or
- Tax was paid to a service provider for services that were resold.

To receive a refund, communications services providers must include the following with their application:

- A copy of the documentation evidencing payment of the tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the journal entries which correct the accrual and payment of self-accrued communications services tax to the Department.
- If applicable, a copy of the documentation evidencing the sale of communications services for which the tax was paid to a vendor at the time of purchase (e.g., a copy of the purchase invoice or bill of sale evidencing payment of the Florida communications services tax and a copy of the customer's sales invoices or bills of sale for the resale of those services).
- If applicable, a copy of the documentation evidencing that tax was paid to the Department on a tax-exempt sale and that the tax was refunded to the tax-exempt customer (e.g., a copy of the customer's exemption certificate; a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment; or, a copy of the credit memo issued to the customer).
- If applicable, a copy of the documentation evidencing the error in reporting amounts on the *Florida Communications Services Tax Return* (Form DR-700016) and the correct reporting amounts.
- If applicable, an explanation of any entries on Schedule III or IV of *Florida Communications Services Tax Return* (Form DR-700016) filed subsequent to the refund period.

Communications services providers may choose to report bad debt credits on Schedule I or IV of the *Florida Communications Services Tax Return* (Form DR-700016). To obtain a refund of communications services tax on bad debts, providers must include the following with their application:

- A schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida communications services tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.
- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- If applicable, the amount of the bad debt attributed to the state and to each identified local jurisdiction and information on the proportionate allocation method used to attribute the amount of the bad debt to the state and to the affected local jurisdictions.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the sale and the Florida tax billed to the purchaser (e.g., invoices or bills of sale).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.

Documentary Stamp Tax - Nonrecurring Intangible Tax

You must file a separate refund application for each tax.
Use this application if you overpaid the documentary stamp tax or the nonrecurring intangible personal property tax due. Examples of overpayment are:

- Documents recorded more than once, and the tax was overpaid
- Duplicate payments of the tax due were issued for the same document
- Tax was remitted to the county that recorded the document and to the Department
- Tax was overpaid to the county or to the Department
- Tax was paid on a tax-exempt document
- A court order determined the document was invalid

Include the following with your application:

- A copy of the documentation evidencing a duplicate payment of tax, an overpayment of tax, or a payment of tax when no tax was due (e.g., a copy of the front and back of your cancelled checks or a copy of the bank statement(s) indicating the duplicate payments).
- A copy of the document for which tax was overpaid or was paid in error.
- A copy of documentation to establish an exemption from tax.

Use this application if you refunded documentary stamp tax or nonrecurring intangible personal property tax to a customer who paid tax that was not due. You must refund the tax to your customer prior to claiming a refund of the tax.

Include the following with your application:

- A copy of the tax return or recorded document on which the tax was paid.
- A copy of the documentation required to establish that tax was overpaid or paid in error.
- A copy of the evidence that tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment; or a copy of the credit memo issued to the customer).

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

Aviation Fuel Tax

Use this application to claim a refund of tax paid on aviation fuel used purchased prior to January 1, 2026.

Aviation fuel sold for use in an aircraft operated by the federal government

- A copy of federal Form 1094 (exemption certificate from the federal government); or,
- A copy of the contract with the federal government, a schedule of sales made to the federal government, and copies of sales invoices to the federal government.

Fuel Tax

Use this application to claim a refund of tax paid on fuel used in the following manner:

Fuel delivered to tribal land for purchase and use by tribal members

- A copy of the evidence of fuel taxes paid on fuel sold to and delivered to tribal lands (copies of sales invoices listing the type and amount of fuel purchased, the purchase date, the delivery address of the fuel sold, the amount paid, and the taxes paid).
- List of qualified tribal members (non-government use).
- Fueling reports for tribal members' vehicles (non-government use).
- Form DR-26A, *Assignment of Rights to Refund of Tax,* from each tribal member (non-government use).

Gasoline or diesel fuel sold to foreign diplomats by retail stations

- A copy of the United States Department of State Quarterly Foreign Diplomat Report.
- A copy of the evidence of fuel taxes paid by foreign diplomats (copies of sales invoices or third party credit card statements listing the type and amount of fuel purchased, the purchase date, the retail station where purchased, the purchaser of the fuel, the amount paid, and the taxes paid).
- A copy of the documentation evidencing that the state and local option fuel taxes have been refunded to, or credited to the account of, the foreign diplomat who paid the tax.

Undyed diesel fuel mixed with dyed diesel fuel

- The refund authorization number obtained from the Department when reporting the mixing incident.
- A copy of the documentation evidencing that the state and local option fuel tax was reimbursed to the end user. **(See Rule 12B-5.140, F.A.C.)**

Undyed diesel fuel purchased in quantities of 2,500 gallons or more per calendar year and used in noncommercial vessels (pleasure boats)

You must file this application with the Department before April 1. Only one refund claim per calendar year is allowed.

- A copy of invoices showing the amount of fuel taxes paid.
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.

Undyed diesel fuel used in vessels engaged in interstate or foreign commerce or in commercial fishing vessels

- If applicable, a copy of the purchaser's Sales and Use Tax Direct Pay Permit.
- An Exemption Certificate stating that fuel purchased qualifies for the partial exemption provided in s. 212.08(4)(a)2. and (8), F.S., and the percentage of the sales price of the fuel that is subject to sales tax and discretionary sales surtax. A suggested format of a certificate is provided in subsection 12A-1.0641(7), Florida Administrative Code (F.A.C.).
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.
- A copy of invoices showing the amount of fuel taxes paid.

The Department will reduce the amount of the fuel tax refund due by the amount of sales tax and discretionary sales surtax due on the fuel.

Pollutants Tax

Do not use this application to request a refund for one or more of the following exemptions:

- You exported tax paid petroleum products or other products defined as pollutants from Florida.
- You bunkered tax paid petroleum products into marine vessels engaged in interstate or foreign commerce.
- You consumed, blended, or mixed a tax paid solvent to produce a product which is not a pollutant.

These refund claims may be filed quarterly using an *Application for Pollutants Tax Refund,* Form DR-309660. You can also use these exemptions to offset tax due on the *Pollutants Tax Return,* Form DR-904.

All other overpayments of pollutants taxes may be requested using this application. Include the following with your application:

Payment Made in Error

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s) of the original pollutants tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).

Reporting Error (an original or supplemental *Pollutants Tax Return,* Form DR-904, reported an overpayment of tax)

- A copy of the original pollutants tax return.
- A copy of the amended pollutants tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- A copy of the documentation supporting the amended amounts reported on the amended pollutants tax return.

Corporate Income Tax

If you have made an overpayment, including an overpayment of estimated tax, and your Florida corporate income/franchise tax return has not been filed for the taxable year, you must file your Florida corporate income/franchise tax return and request a refund of the overpayment on that return.

You may file an amended Florida corporate income/franchise tax return to request a refund of an overpayment on a return previously filed with the Department, or take a credit on a subsequently filed return. If you make the election to apply an overpayment to a subsequent year, the election may not be changed.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error;
- You received a credit memorandum issued by the Department for penalty or interest overpaid with a corporate income/franchise tax return; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following:

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).
- If the duplicate payment is for your final corporate income tax return, a copy of the final return filed with the Department.

Insurance Premium Tax

If you have made an overpayment, including an overpayment of estimated tax, and your Florida insurance premium tax return has not been filed for the taxable year, you must file your insurance premium tax return and request a refund of the overpayment on that return.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following with your application:

- A copy of the documentation evidencing the payment in error or a duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).
- If the duplicate payment is for your final Florida insurance premium tax return, a copy of the final return filed with the Department.

Contact Us

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

For a written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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

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References

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

Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.
Form DR-26A	Assignment of Rights to Refund of Tax	Rule 12-26.008, F.A.C.
Form DR-700016	Florida Communications Services Tax Return	Rule 12A-19.100, F.A.C.
Form DR-309660	Application for Pollutants Tax Refund	Rule 12B-5.150, F.A.C.
Form DR-904	Pollutants Tax Return	Rule 12B-5.150, F.A.C.

Instructions - Application for Refund Sales and Use Tax

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

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

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

- Sales and Use Tax
- County Discretionary Sales Surtax
- Amusement Machine Certificate Fees
- Transient Rental Tax Paid to the Department
- Solid Waste Fees
  - Battery Fees
  - Rental Car Surcharge
  - New Tire Fees
  - Gross Receipts Tax on Dry Cleaning
- Prepaid Wireless Fee
- Exemptions by Refund:
  - Building Materials Used in Construction of Affordable Housing Units
  - Community Contribution Tax Credit
  - Florida Neighborhood Revitalization Program
  - Home Hardening Products
  - Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)
  - New/Expanding Business Equipment
  - Public Works - Universities and Colleges
  - Florida Rural Areas of Opportunity

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

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

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

All applications for refund must contain:

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

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

Amended Replacement Return

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the source documents indicating the amount of Florida tax billed to the purchaser (invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating the amount of tax reported and paid to the Department and the amount of the overpayment.
- If tax was collected and paid on a tax-exempt sale:
  - A copy of the documentation required to exempt the sale (copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or other Exemption Certificate or Affidavit).
  - A copy of the accounting records substantiating the amount of tax reported and paid to the Department.
  - A copy of the evidence that sales tax was collected and subsequently refunded to the customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; a copy of a credit memo issued to the customer).

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

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

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

Bad Debt

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

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

The dealer must substantiate:

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

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

Include the following with your application:

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

Building Materials Used in Construction of Affordable Housing Units

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

Private-Label Credit Card Program Bad Debts

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

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

See section 212.17, F.S.

Community Contribution Tax Credit

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

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

Duplicate Payments to the Department

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

Estimated Tax

Individual Account

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

Consolidated Accounts

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

Exempt Sales

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

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

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

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

Florida Neighborhood Revitalization Program

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

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

Florida Rural Areas of Opportunity

- Form RAO, *Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*, dated and signed by the applicant and the Florida Department of Commerce.
- A copy of the approval letter issued by the Florida Department of Commerce.
  See section 212.08(5)(q), F.S.

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

Home Hardening Products Used on Eligible Residential Property

· Form DR-26HH, *Home Hardening Products Sales Tax Refund*, dated and signed by the applicant.

· Copies of receipts showing payment of Florida sales tax on the retail purchase of home hardening product(s).

See section 212.08(21), F.S.

Machinery and Equipment Used in New or Expanding Businesses

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

Mobile Homes

Purchase of a Mobile Home as Real Property

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

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

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

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

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

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

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

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

Motor Vehicles

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

Vehicles Exported from Florida

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

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

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

Vehicles Purchased by Residents of Another State

Florida law allows a partial exemption for a motor vehicle purchased by a resident of another state. The Florida tax due is the amount of sales tax that would be imposed by the purchaser’s home state if the vehicle were purchased in that state, not to exceed the Florida state sales tax rate. A list of each state’s rate is published in an annual Taxpayer Information Publication and posted to the Department’s website.

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

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

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

Vehicles Used in Another State for Six Months or Longer

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

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

If you paid sales tax to another state, territory, or District of Columbia and you paid Florida use tax at the time of registration in Florida when no Florida use tax was due, use this application to apply for a refund.
Include the following with your application:

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

Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)

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

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

Real Property Leases

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

Repossessed Merchandise

When a dealer remitted sales tax to the Department on the sale of a tangible personal property (including aircraft, boats or vessels, mobile homes, and motor vehicles) sold under a retail installment, title loan, retain title, conditional sale, or similar contract for which the dealer retains a security interest in the property, the dealer may, upon repossession of the property, take a credit on a subsequent return or obtain a refund of that portion of the sales tax that is applicable to the unpaid balance of the contract. The credit or refund is based on the ratio that the total sales tax bears to the unpaid balance of the sales price, excluding finance or other nontaxable charges, as reflected in the sales contract. **See Rule 12A-1.012, F.A.C.**

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

Include the following with your application:

- A completed and signed *Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property* (Form DR-95B).
- A copy of documents for the sale of the property indicating the sales price of the property and the Florida sales tax (a copy of the invoice or bill of sale).
- A copy of the financing agreement for the sale of the property (a copy of the retail installment, title loan, retain title, conditional sales, or similar contract).
- A copy of the sales and use tax return on which the Florida sales tax was reported and paid to the Department.
- A copy of the accounting records substantiating that the amount of tax reported included tax paid on the property that was subsequently repossessed.
- A copy of the purchaser's payment history for the property.
- A copy of documentation which establishes that the property was repossessed (e.g., a copy of a certificate of title or a repossession title for aircraft, boats or vessels, mobile homes, and motor vehicles; evidence establishing possession and ownership of repossessed property that is not titled property).
- A copy of documentation establishing that the dealer who sold the property financed the property or that the property was financed by a financing institution with recourse (the dealer became liable for the outstanding debt when the customer defaulted on the retail installment, title loan, retain title, conditional sale, or similar contract financing the property).

Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions)

- Form DR-26PW, *Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions)*, dated and signed by the applicant.
- Public Works Refund Worksheet.
- A copy of the Florida *Consumer's Certificate of Exemption* issued to the state university or college.
- A copy of each invoice showing the purchase of tangible personal property that became part of the public works project and payment of Florida sales tax on such tangible personal property.

See section 212.08(6)(e), F.S.

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

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

Contact Us

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

Tax forms and brochures are available at **floridarevenue.com/forms**.

To speak with a Department of Revenue representative, call Taxpayer Services at (850)~~850-~~488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

~~**Reference Material**~~
~~Rules are available at **flrules.org**.~~

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

References

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

Form DR-26A	Assignment of Rights to Refund of Tax	Rule 12-26.008, F.A.C
Form DR-26AH	Building Materials Used in Construction of Affordable Housing Units - Application for Refund of Sales and Use Tax	Rule 12-26.008, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.
Form DR-26PW	Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions)	Rule 12A-1.097, F.A.C.
Form DR-26HH	Home Hardening Products Sales Tax Refund	Emergency Rule 12ER26-1
Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax	Rule 12-26.008, F.A.C.
Form RAO	Rural Areas of Opportunity Application for Certification Exempt Goods and Services Sales Tax Refund	Rule 12-26.008, F.A.C.
Form DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State	Rule 12A-1.097, F.A.C.
Form DR-95B	Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property	Rule 12A-1.097, F.A.C.

DRAFT

FLORIDA DEPARTMENT OF REVENUE

Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions)

Year Ending December 31, 20__
Refund Quarter

- ☐ January - March
- ☐ April - June
- ☐ July - September
- ☐ October - December

Selection 1. Applicant Information	
Name of State University or Florida College System Institution:	Federal Employer Identification Number (FEIN):

Section 2. Project Information

Complete a Public Works Refund Worksheet (see suggested template on the following page) for each public works project for which tangible personal property was installed during the applicable calendar quarter.

Applicant Affidavit - The applicant must sign the following affidavit:

I, __________________________, hereby affirm that the tangible personal property for which I have requested a refund of Florida sales tax is exempt pursuant to section 212.08(6)(e), Florida Statutes. I understand that the applicant is liable for tax, penalty, and interest if the Florida Department of Revenue subsequently determines that the refunded tax was owed. I understand that any person who furnishes a false affidavit to the Department is subject to a mandatory penalty of 200% of the evaded tax, in addition to any fine or punishment provided by law for conviction of a third-degree felony.

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

Signature of Applicant:____ Date:____________________

Public Works Refund Worksheet - SAMPLE

Name of State University or Florida College System Institution:	Federal Employer Identification Number (FEIN):

Contractor Name	Contractor Address	Project Number	Invoice Date	Invoice Number	Description of Tangible Personal Property	Date Installed	Purchase Price	Florida Sales Tax Paid
ABC Contractor	1234 Main St City, FL 32311	FSMC 23456	08/12/2026	78560210	Lumber	09/01/2026	$10,000	$700.00
							Refund Requested:	$700.00

General Information and Instructions

Florida law provides a sales tax exemption for sales of tangible personal property to contractors employed directly by, or acting as agents of, a state university or a Florida College System institution when the property becomes part of a public works owned by the university or college.

The exemption is available:

- only to state universities and Florida College Systems institutions at the time the tangible personal property is installed or becomes part of public works; and
- solely through a quarterly refund of previously paid Florida sales tax, including discretionary sales surtax.

Definitions

- **State university** – the institutions and any branch campuses, centers, or other affiliates of the institutions provided in section (s.)1000.21(9), Florida Statutes (F.S.).

- **Florida College System institution** – the public postsecondary educational institutions and any branch campuses, centers, or other affiliates of the institutions provided in s. 1000.21(5), F.S.

- **Public works** – projects for public use or enjoyment, financed and owned by the government, in which a private person undertakes the obligation to perform specific work involving installation of tangible personal property. The property must become part of a public facility. A public facility includes any land, improvement to land, building, structure, or other fixed site and related infrastructure owned or operated by a governmental entity where governmental or public activities are conducted. Public works projects include, but are not limited to, the repair, alteration, improvement, or construction of real property and fixed works.

Who is eligible to claim the refund?

State universities and Florida College System institutions may claim this refund.

How is the refund claimed?

State universities and Florida College System institutions may claim the refund by submitting a completed *Application for Refund – Sales and Use Tax* (Form DR-26S), along with this form (Form DR-26PW), and all required documentation. Refunds claims must be submitted quarterly.

What documentation is required to support the refund claim?

- A copy of the Florida *Consumer's Certificate of Exemption* issued to the state university or college.
- Copies of each invoice showing the purchase of tangible personal property that became part of the public works project and documentation showing payment of Florida sales tax on such property.

How are the forms and documentation submitted?

Visit the Department's Tax Refunds Information webpage at **floridarevenue.com/taxes/refunds** to complete and submit Form DR-26S and upload for electronic submission your completed Form DR-26PW and required documentation.

OR

Mail completed Form DR-26S and Form DR-26PW and all required documentation to:

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

Once received, the Department will review your application and supporting materials. You will be notified if any additional information is required.

For questions or to check the status of a refund claim, call the Refunds team at (850) 617-8585.

Contact Us

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

Tax forms and brochures are available at **floridarevenue.com/forms**.

To speak with a Department of Revenue representative, call Taxpayer Services at (850) 488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

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

Reference

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

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

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE

MULTITAX CREDITS

AMENDING RULES 12-29.003 AND 12-29.004

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to form DR-226000 – Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization in Rule 12-29.003, F.A.C. (Public Use Forms) and 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), is to incorporate legislative changes contained in s. 35, Ch. 2026-239, L.O.F., as amended in s. 402.62, F.S., regarding limitations for a taxpayer's application for a credit allocation per eligible charitable organization for each state fiscal year and the Department's approval limits for credit allocations for each fiscal year.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), form DR-226000 – Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization and 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), is to incorporate legislative changes contained in s. 35, Ch. 2026-239, L.O.F., as amended in s. 402.62, F.S., regarding limitations for a taxpayer's application for a credit allocation per eligible charitable organization for each state fiscal year and the Department's approval limits for credit allocations for each fiscal year.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026

(Vol. 52, No. 150), to advise the public of the proposed changes to Rules 12-29.003 and 12-29.004, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-29.003 Public Use Forms

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

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), form DR-226000 – Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization and 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), is to incorporate legislative changes contained in s. 35, Ch. 2026-239, L.O.F., as amended in s. 402.62, F.S., regarding limitations for a taxpayer's application for a credit allocation per eligible charitable organization for each state fiscal year and the Department's approval limits for credit allocations for each fiscal year.

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), 288.062, 402.261(7), 402.62(7)(b), 402.63, 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) FS.

LAW IMPLEMENTED: 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.1212, 561.1213, 561.12135, 624.509(7), 624.51055, 624.51056, 624.51057, 624.51058, 624.51059, 1002.395(5), 1003.485(5) FS.

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

DATE AND TIME: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-29.003 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) No change.		
(3)(a) DR-226000	Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-20127) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-14258)~~	01/27 ~~05/22~~
(b) through (c) No change.		
(4) through (8) No change.		

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.62(7)(b), 402.63, 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) FS. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, *561.1211, 561.1212, 561.1213, 561.12135, 624.509(7), 624.51055, 624.51056, 624.51057, 624.51058, 624.51059, 1002.395(5), 1003.485(5) FS. History–New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25, 1-1-26, ___.*

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

(1) through (2) No change

(3) Applications for credit allocations.

(a) through (c) No change

(d) A taxpayer may not apply for a credit allocation greater than $2 million per eligible charitable organization for each state fiscal year.

(e) The total amount of the credit allocations for any single eligible charitable organization that may be approved by the Department in each state fiscal year may not exceed $10 million for such fiscal year.

(f) ~~(d)~~ No change.

(4) through (8) No change.

Rulemaking Authority 213.06(1), 402.62(7)(b) FS. Law Implemented 211.0253, 212.1834, 213.37, 220.1877, 402.62(5), 561.1213, 624.51057 FS. History–New 5-23-22, Amended 2-20-25, ___.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

DRAFT

DEPARTMENT OF REVENUE
FLORIDA

Strong Families Tax Credit
Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations

Apply online at **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: $ ____________________

A taxpayer may not apply for a credit allocation greater than $2 million per eligible charitable organization for each state fiscal year.

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**, submit this application to:

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

or

Fax (850)~~850-~~921-1171

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX, SURTAX, SURCHARGE, AND FEES; COMMUNICATIONS SERVICES TAX

AMENDING RULES 12A-1.007, 12A-1.0371, 12A-1.053, 12A-1.097, 12A-1.110 AND 12A-1.117

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendment to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), is to incorporate legislative changes to subsection 207.002(8) and paragraph 212.08(7)(aa), F.S., as amended by ss. 2 and 29, Ch. 2026-39, LOF., which replaces the phrase ‘commercial motor vehicle’ with ‘qualified motor vehicle’. Additional amendments update statutory references within paragraph (9)(b) from provisions of Ch. 327, F.S., to Ch. 328, F.S.

The purpose of the proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is to amend paragraph (1)(a) to incorporate legislative changes to s. 212.05(1)(j), F.S., per s. 1, Ch. 2025-100, L.O.F., which provides, effective July 1, 2026, any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S., is also is also excluded from sales tax.

The purpose of the proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), is to reflect the amendments to s. 212.08(7)(j), F.S., by changing the term “licensed family day care homes” to “licensed family child care homes” in order to remain consistent with the amendment of this term throughout Ch. 2026-140, LOF., effective July 1, 2026.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to amend form DR-15AIR, Sales and Use Tax Return for Aircraft, for clarification of the calculation and reporting requirements of Florida state use tax, including discretionary sales surtax, on the purchase of an aircraft from a private seller when Florida sales tax was not paid to the seller.

The purpose of the proposed amendments to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program), is to incorporate legislative changes contained in s. 28, Ch. 2026-239, LOF., as amended by 212.1832(1)(d), F.S., which provides that the term “motor vehicle” excludes heavy trucks with a net vehicle weight of 8,000 pounds or more and includes heavy trucks with a net vehicle weight less than 8,000 pounds.

The purpose of the proposed amendments to Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), is to incorporate legislative changes contained in s. 27, Ch. 2026-239, L.O.F., as amended in s. 212.08(20), F.S., amending the definition of 'Holiday Period'.

<u>FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE</u>

The proposed amendment to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), incorporates legislative changes to subsection 207.002(8) and paragraph 212.08(7)(aa), F.S., as amended by ss. 2 and 29, Ch. 2026-39, LOF., which replaces the phrase 'commercial motor vehicle' with 'qualified motor vehicle'. Additional amendments update statutory references within paragraph (9)(b) from provisions of Ch. 327, F.S., to Ch. 328, F.S.

The proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), amends paragraph (1)(a) to incorporate legislative changes to s. 212.05(1)(j), F.S., per s. 1, Ch. 2025-100, L.O.F., which provides, effective July 1, 2026, any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S., is also is also excluded from sales tax.

The proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), reflects the amendments to s. 212.08(7)(j), F.S., by changing the term "licensed family day care homes" to "licensed family child care homes" in order to remain consistent with the amendment of this term throughout Ch. 2026-140, LOF., effective July 1, 2026.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to amend form DR-15AIR, Sales and Use Tax Return for Aircraft, for clarification of the calculation and reporting requirements of Florida state use tax, including discretionary sales surtax, on the purchase of an aircraft from a private seller when Florida sales tax was not paid to the seller, and for administrative changes to form DR-300400 – Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes.

The proposed amendments to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program), incorporate legislative changes contained in s. 28, Ch. 2026-239, LOF., as amended by 212.1832(1)(d), F.S., which provides that the term "motor vehicle" excludes heavy trucks with a net vehicle weight of 8,000 pounds or more and includes heavy trucks with a net vehicle weight less than 8,000 pounds.

The proposed amendments to Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), incorporate legislative changes contained in s. 27, Ch. 2026-239, L.O.F., as amended in s. 212.08(20), F.S., amending the definition of 'Holiday Period'.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the draft changes to Rules 12A-1.007, 12A-1.0371, 12A-1.053, 12A-1.097, 12A-1.110 and 12A-1.117, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

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

12A-1.0371: Sales of Coins, Currency, or Bullion

12A-1.053: Electric Power and Energy

12A-1.097: Public Use Forms

12A-1.110: Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program

12A-1.117: Annual Back-to-School Sales Tax Holiday

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), is to incorporate legislative changes to subsection 207.002(8) and paragraph 212.08(7)(aa), F.S., as amended by ss. 2 and 29, Ch. 2026-39, LOF., which replaces the phrase 'commercial motor vehicle' with 'qualified motor vehicle'. Additional amendments update statutory references within paragraph (9)(b) from provisions of Ch. 327, F.S., to Ch. 328, F.S.

The purpose of the proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is to amend paragraph (1)(a) to incorporate legislative changes to s. 212.05(1)(j), F.S., per s. 1, Ch. 2025-100 and 2026-132, L.O.F., which provides, effective July 1, 2026, any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S., is also is also excluded from sales tax.

The purpose of the proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), is to reflect the amendments to s. 212.08(7)(j), F.S., by changing the term "licensed family day care homes" to "licensed family child care homes" in order to remain consistent with the amendment of this term throughout Ch. 2026-140, LOF., effective July 1, 2026.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to amend form DR-15AIR, Sales and Use Tax Return for Aircraft, for clarification of the calculation and reporting requirements of Florida state use tax, including discretionary sales surtax, on the purchase of an aircraft from a private seller when Florida sales tax was not paid to the seller, and for administrative changes to form DR-300400 – Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes.

The purpose of the proposed amendments to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program), is to incorporate legislative changes contained in s. 28, Ch. 2026-239, LOF., as amended by 212.1832(1)(d), F.S., which provides that the term “motor vehicle” excludes heavy trucks with a net vehicle weight of 8,000 pounds or more and includes heavy trucks with a net vehicle weight less than 8,000 pounds.

The purpose of the proposed amendments to Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), is to incorporate legislative changes contained in s. 27, Ch. 2026-239, L.O.F., as amended in s. 212.08(20), F.S., amending the definition of ‘Holiday Period’.

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

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

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

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.04, 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, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS.

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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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

(1) through (8) No change.

(9) Boats.

(a) No change.

(b)1.a. A boat, purchased by its current owner outside this state, using the waters of this state and required to be registered and numbered in this state within 20 days after purchase by the owner, pursuant to Section 328.46 ~~327.10~~, F.S., is subject to tax on the sales price of the boat within 20 days after purchase by the owner.

b. A boat, purchased by its current owner outside this state, operating on the waters of this state in excess of 90 days, which is solely documented under operative federal law, or which is registered, licensed, or titled pursuant to a federally approved numbering system of another state as described in Section 328.58 ~~327.16~~, F.S., is subject to tax on the sales price of the boat at the time the requirements of Section 328.58 ~~327.16~~, F.S., have been met.

2. through 3. No change.

(c) through (e) No change.

(10) through (24) No change.

(25)(a) through (f) No change.

(g)1. The transfer of title of a qualified ~~commercial~~ motor vehicle is not taxable, when all of the following conditions are met:

a. through c. No change.

2. The lease or rental of a qualified ~~commercial~~ motor vehicle is not taxable, when all of the following conditions are met:

a. through c. No change.

See Rule 12A-1.064, F.A.C., for proration of tax for vehicles used in interstate or foreign commerce.

3.a. The term "qualified ~~commercial~~ motor vehicle" for the purposes of this paragraph means any vehicle that is not owned or operated by a governmental entity; which uses ~~special fuel or~~ motor fuel on the public highways; and which has two axles and a gross vehicle weight in excess of 26,000 pounds, or has three (3) or more axles regardless of weight, or is used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

b. The term "qualified ~~commercial~~ motor vehicle" excludes any recreational vehicle or vehicle owned or operated by a coordinated community transportation provider as defined in Section 427.011, F.S., or a private operator that provides public transit services under contract with such a provider.

4. No change.

(26) through (28) No change.

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

Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History–New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21, 2-20-25, ___.

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

(1)(a) The sale, use, consumption, or storage for use in this state of any coin or currency, whether in circulation or not, is subject to tax unless:

1. The coin or currency is legal tender of the United States; ~~or~~

2. The coin or currency is any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S.; or,

3. The coin or currency is legal tender of a country other than the United States, and the coin or currency is sold at its face value.

(b) through (c) No change.

(2) through (6) No change.

Rulemaking Authority 212.05(1)(j), 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1)(j), 212.08(7)(ww) FS. History–New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13, 1-1-24, 12-29-25,___.

12A-1.053 Electric Power and Energy.

(1)(a) The sale of electric power or energy by an electric utility is taxable. The sale of electric power or energy for use in residential households, to owners of residential models, or to licensed family child ~~day~~ care homes by utilities who are required to pay the gross receipts tax imposed by Section 203.01(1)(a)1., F.S., is exempt. Also exempt is electric power or energy sold by such utilities and used in the common areas of apartment houses, cooperatives, and condominiums, in residential facilities enumerated in Chapters 400 and 429, F.S., and in other residential facilities. However, if any part of the electric power or energy is used for a non-exempt purpose, the entire sale is subject to tax.

(b) An electric utility is not obligated to collect and remit tax on any sale of electric power or energy when:

1. No change.

2. The utility has on file a writing or document evidencing a representation of the utility's customer that the electric power or energy is being purchased for residential household use, including licensed family child ~~day~~ care homes and other facilities identified in paragraph (a). The writing or document may be a customer application or a certificate that identifies the customer as purchasing the electric power or energy for a residential purpose. A "customer application" includes a record of information obtained electronically or orally from the customer in the ordinary course of business. The electric utility must have acted in good faith in accepting the representation of the customer.

(c) No change.

(2) through (4) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02~~,~~(19), 212.05(1)(e), 212.06(1)(a), (b), 212.08(4)(a)2., (7)(j), 212.18(2) FS. History–New 10-7-68, Amended 6-16-72, 12-11-74, 10-18-78, 6-3-80, 12-23-80, 7-20-82, Formerly 12A-1.53, *Amended 10-2-01, 4-17-03, 9-15-08, 2-17-15,___.*

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) through (b) No change.		
(c) DR-15AIR	Sales and Use Tax Return for Aircraft (R. 01/27 ~~01/16~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20120) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-06361)~~	12/26 ~~01/16~~
(d) through (f) No change.		
(6) through (17) No change.		
(18) DR-300400	Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (R. 01/27 ~~01/16~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20121) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-06372)~~	12/26 ~~01/16~~
(19) through (22) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.04, 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, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, 12-29-25, 1-1-26, Technical Change 2-4-26, 5-26-26, Amended___.

Form DR-15AIR, Sales and Use Tax Return for Aircraft, is being substantially reworded. See http://www.flrules.org/Gateway/reference.asp?No=Ref-06361 for the present text.

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

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

(a) through (b) No change.

(c) "Motor vehicle" has the same meaning as provided in Section 320.01(1)(a), F.S., but does not include a heavy truck with a net vehicle weight of 8,000 pounds or more, truck tractor, trailer, or motorcycle. For purposes of Section 212.1832, F.S., a motor vehicle includes a heavy truck with a net vehicle weight less than 8,000 pounds.

(d) "Program" means the Florida Tax Credit Scholarship Program related to the motor vehicles sales tax credit under Section 212.1832, F.S.

(2) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.05, 212.1832 FS. History–New 10-28-19, Amended 2-20-25, ____.

12A-1.117 Annual Back-to-School Sales Tax Holiday.

(1) Definitions. For purposes of this rule, the following definitions apply:

(a) through (b) No change.

(c) "Holiday period" is designated by the Legislature as provided in s. 212.08(20), F.S. ~~means the month of August.~~

(d) through (j) No change.

(2) through (23) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.08(20) FS. History-New 12-29-25, Amended ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

DRAFT

FLORIDA Department of Revenue

Sales and Use Tax Return for Aircraft

DR-15AIR
R. 12/26
Rule 12A-1.097, F.A.C.
Effective 12/26

Section I: Purchaser Information

Use this form to report Florida use tax on the purchase or use of an aircraft when Florida sales tax was not paid to the seller. Do not use this form to report aircraft purchased exclusively for resale, lease, or rental by a Florida-registered dealer or a nonresident dealer.

Purchaser Name ______________________________

Mailing Address ______________________________

County ______________ State ______________ ZIP Code ______________

Section II: Aircraft Status (Select the provision that applies to the aircraft identified in Section III)

☐ 1. This aircraft was purchased in Florida, and delivery was received in ____________________ County, Florida, on ______________ (date).

☐ 2. This aircraft was purchased in another state, U.S. territory, or the District of Columbia and entered Florida on ______________ (date) for use in Florida for more than 20 days during the six-month period following the purchase date. Florida use tax is due on the purchase price of the aircraft.

☐ 3. This aircraft was purchased outside the United States and entered Florida on ______________ (date) for use in Florida. Florida use tax is due on the fair market value of the aircraft at the time it enters Florida.

☐ 4. The purchaser is a common carrier operating under Federal Aviation Administration regulations in Title 14, Code of Federal Regulations, part 121 or 129 (14 CFR Part 121 or 129), and the aircraft qualifies under section 212.08(7)(ss), Florida Statutes (F.S.), because it has a maximum takeoff weight of more than 15,000 pounds.

☐ 5. This aircraft was transferred between parties as a gift without consideration, whether it was paid in money or otherwise. However, if the transferee assumed an encumbrance or other obligation, Florida use tax and any applicable surtax are due.

Did the transferee assume an encumbrance? ☐ Yes ☐ No

If yes, enter the amount of the encumbrance: ____________________

If no, attach a sworn statement that includes a description of the aircraft; the name and address of the donor; a statement that title to the aircraft was transferred without monetary consideration; and confirmation that no outstanding lien or other encumbrance on the aircraft has been assumed.

☐ 6. Other (explain in detail and attach supporting documentation):

Section III: Aircraft Description

Aircraft	Registration Number	Year	Manufacturer	Model	Serial Number
Purchased					

Section IV: Tax Calculation

1. Purchase Price* .... 1.________
2. Less Trade-In Amount .... 2.________
3. Taxable Amount (Line 1 minus Line 2) .... 3.________
4. Florida State Use Tax (mulitply Line 3 by 0.06) .... 4.________
5. Discretionary Sales Surtax (multiply the first $5,000 of line 3 by the County Surtax Rate) .... 5.________
6. Total Tax and Surtax Due (Line 4 plus Line 5) .... 6.________
7. Interest Amount (see instructions) .... 7.________
8. Penalty Amount (see instructions) .... 8.________
9. **Subtotal Due (Lines 6 + 7 + 8) .... 9.________**
10. **Less Credit for Tax Paid in Another State, U.S. Territory, or the District of Columbia .... 10.________**
11. **Total Amount Due .... 11.________**

***Attach a copy of the original Purchase Agreement and Bill of Sale issued by the seller (not the FAA Bill of Sale) showing the purchase price of the aircraft and any sales tax paid.**

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

Signature of Purchaser ______________________ Date ______________

Telephone Number ______________________

FLORIDA DEPARTMENT OF REVENUE

Instructions for the Sales and Use Tax Return for Aircraft

Florida Use Tax:

Florida use tax applies to taxable items used, stored, or consumed in Florida when Florida sales tax was not paid at the time of purchase. Florida's 6% use tax, plus any applicable discretionary sales surtax, is due on aircraft used or stored in Florida when:

- the aircraft is purchased from a person who is not a registered aircraft dealer and the sale or delivery occurs in Florida;
- the aircraft is purchased in another state, U.S. territory, or the District of Columbia and is brought into Florida within six months of the purchase date; or
- the aircraft is purchased in a foreign country and is brought into Florida at any time.

A credit for taxes paid in another state, U.S. territory, or the District of Columbia is allowed against Florida use tax due. No credit is allowed for taxes paid to another country.

Example: If you buy an aircraft in a state with a 4% sales tax rate, an additional 2%, plus any applicable discretionary sales surtax, is due when you bring the aircraft into Florida within six months of the purchase date for use or storage in Florida.

Discretionary Sales Surtax:

Most counties impose a local-option discretionary sales surtax on taxable transactions when delivery or use occurs in a county that imposes the surtax.

The surtax due on an aircraft purchase is based on the surtax rate imposed by the county where the aircraft is used or stored. Discretionary sales surtax applies to the first $5,000 of the purchase price.

Current discretionary sales surtax rates for all counties are listed on the document *Discretionary Sales Surtax Information* (Form DR-15DSS), available at **floridarevenue.com/forms**.

Example:

An aircraft is purchased for $20,000 in a county that imposes a 1% discretionary sales surtax.

- $20,000 x 0.06 (6%) = $1,200 (state sales tax)
- $5,000 x 0.01 (1%) = $50 (county surtax)
- Total Tax and Surtax Due = $1,250

Trade-In Allowance:

You may deduct a trade-in allowance from the purchase price of the aircraft to determine the amount subject to tax when, in a single transaction, you trade an aircraft, boat, mobile home, or motor vehicle to the individual who sold you the aircraft.

When the Tax is Due:

Florida use tax is due when the aircraft is brought into Florida for use or storage.

Tax returns and tax payments are due on the 1st day of the month following the month in which:

- the aircraft was purchased in Florida;
- the aircraft was delivered to a Florida location; or
- the aircraft entered Florida for use or storage.

Returns and payments are late after the 20th day of that month.

If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return and payment must be postmarked or hand-delivered on the first business day following the 20th.

Penalties:

For late returns and payments, the penalty is:

- a minimum of $50 if 10% of the amount due is less than $50; or
- 10% of the amount due.

Specific penalties may apply for fraud, fraudulent claims of exemption, failure to pay, or attempts to evade or defeat sales and use tax. See sections 212.12, 212.085, and 213.29, F.S.

Interest:

If your payment is late, you owe interest on the Total Tax and Surtax Due. Florida law provides a floating rate of interest for late tax and fee payments, including discretionary sales surtax. Interest rates, including daily rates, are updated semiannually on January 1 and July 1 each year and posted at **floridarevenue.com/taxes/rates**.

Contact Us

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

Forms are available at **floridarevenue.com/forms**.

If you have questions, call Taxpayer Services at (850)488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for filing due date reminders, Tax Information Publications, or proposed rules.

Subscribe today at **floridarevenue.com/dor/subscribe**.

DRAFT

FLORIDA DEPARTMENT OF REVENUE

Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes

DR-300400
R. 12/26 ~~01/16~~
~~TC~~
Rule 12A-1.097, F.A.C.
~~Florida Administrative Code~~
Effective 12/26 ~~01/16~~

This Completed Application Must Be Received by the Department on or before October 1.
To pay estimated tax using this method, you must submit a new application every year.

This application is for dealers who sell boats, motor vehicles, or aircraft and ~~who~~ wish to pay their estimated sales tax liability under the provisions of section 212.11(4)(d), Florida Statutes. **To qualify, you must have made at least one sale of a boat, motor vehicle, or aircraft with a sales price of $200,000 or more ~~greater~~ in the previous state fiscal year (July 1 – June 30).**

Boat, motor vehicle, and aircraft dealers who are qualified by the Department are allowed to use these special estimated sales tax provisions during the next calendar year:

- Calculate ~~their~~ monthly estimated tax payments as 60% ~~percent~~ of ~~their~~ average tax liability for all sales made during the previous state fiscal year, excluding the sale of each boat, motor vehicle, or aircraft with a sales price of $200,000 or more. ~~; and~~
- Remit sales tax for all sales with a sales price of $200,000 or more with a Sales and Use Tax Return (Form DR-15) by electronic means on the date of the sale. ~~by electronic funds transfer on the date of the sale or postmarked on the date of the sale when remitting with Form DR-15 (*Sales and Use Tax Return*).~~

1. Check One: ☐ New ☐ Renewal

2. Owner's Name: ______________________________
(Enter the individual, partnership, or corporate name.)

3. Contact Name: ______________________________
(If other than the owner.)

4. Telephone Number: ______________________________

5. Business Name: ______________________________
(If different from above or using a fictitious d/b/a.)

6. Mailing Address: ______________________________
(Enter the address where you wish to receive mail.)

7. City: ____________________ State: ____________________ ZIP: ____________

8. Street Address: ______________________________
(If different from above. Cannot be a P.O. Box.)

9. City: ____________________ State: ____________________ ZIP: ____________

10. Email Address: ______________________________
(Enter the email address where you wish to receive communication.)

11. Florida Department of Revenue Sales and Use Tax Certificate Number:

☐☐ - ☐☐☐☐☐☐☐☐☐☐ - ☐

12. Calculation for Estimated Tax:

A. Taxable sales (prior state fiscal year)	$
B. Less total of all individual sales of $200,000 or more	$
C. Net sales	$
D. Total tax due (6% of Line C)	$
E. Divide the amount on Line D by 12 (this is your average tax liability)	$
F. Monthly estimated tax payment (60% of Line E)	$

Special Note: If approved, the dealer must remit estimated taxes in the manner prescribed above for the entire calendar year.

13. Applicant Signature — **This application cannot be processed if not signed by the applicant.**

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

Signature of Owner, Partner, or Officer　　　　Date

Type Name Above　　　　Title

If you have any questions regarding this application or estimating taxes under this application, call Return Reconciliation at (850) ~~850-~~717-6637. Questions may be emailed to DOR-RetRecSales@floridarevenue.com.

Mail this completed application to:

Florida Department of Revenue
Return Reconciliation MS 1-5253
5050 W Tennessee St
Tallahassee FL 32399-0162

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, POLLUTANTS, AND NATURAL GAS FUELS

AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to clarify language regarding electronic submission penalties and editing for clarity on nine forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), clarifies language regarding electronic submission penalties and editing for clarity on nine forms.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to clarify language regarding electronic submission penalties and editing for clarity on nine forms.

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, 206.9931, 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1) No change.

Form Number		Title	Effective Date
(2) through (8) No change.			
(9)	DR-160	Application for Fuel Tax Refund – Mass Transit System Users (http://www.flrules.org/Gateway/reference.asp?No=Ref-20128) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-11388)~~	01/27 ~~01/20~~
(10) No change.			
(11)	DR-189	Application for Fuel Tax Refund – Municipalities, Counties and School Districts (http://www.flrules.org/Gateway/reference.asp?No=Ref-20129) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-11388)~~	01/27 ~~01/20~~
(12)	DR-190	Application for Fuel Tax Refund – Non-Public Schools (http://www.flrules.org/Gateway/reference.asp?No=Ref-20130) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-11388)~~	01/27 ~~01/20~~
(13) through (14) No change.			
(15)	DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://flrules.org/Gateway/reference.asp?No=Ref-20131) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18781)~~	01/27 ~~01/26~~

(16) No change.			
(17)	DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (http://flrules.org/Gateway/reference.asp?No=Ref-20132) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18783)~~	01/27 ~~01/26~~
(18) through (22) No change.			
(23)	DR-309635N	Instructions for Filing Blender Fuel Tax Return (http://flrules.org/Gateway/reference.asp?No=Ref-20133) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18787)~~	01/27 ~~01/26~~
(24) through (29) No change.			
(30)	DR-309639	Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions) ~~(R. 01/13)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-20134) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-02146)~~	12/26 ~~01/13~~
(31)	DR-309640	Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida ~~(R. 01/13)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-20135) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-02147)~~	12/26 ~~01/13~~
(32) through (34) No change.			
(35)	DR-309660	Application for Pollutants Tax Refund (http://flrules.org/Gateway/reference.asp?No=Ref-20136) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-11391)~~	01/27 ~~01/20~~

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, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, 5-23-22, 1-1-23, 1-1-24, 1-25-26, Technical Change 2-25-26, Amended ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

DRAFT

FLORIDA DEPARTMENT OF REVENUE

Application for Fuel Tax Refund
Mass Transit System Users

For the Quarter Ending

☐ **Check here if amending**

Mail To:
Florida Department of Revenue
Refunds
P.O. Box 6490
Tallahassee FL 32314-6490
~~For Help Call:~~ (850) ~~850-~~617-8585

Permit #:

FEIN:

Business Partner #:

Mass transit contract effective dates:
From: to:

Part I – Gasoline, Gasohol and Undyed Diesel Fuel

	Column A	Column B
	Gallons	
	Gasoline/Gasohol	Undyed Diesel
1. **Beginning I~~i~~nventory** (Must agree with closing inventory from prior quarter)	, , .	, , .
2. **Gallons P~~p~~urchased** ("Schedule of Purchases" attached)	, , .	, , .
3. **Closing I~~i~~nventory** (Use this figure for beginning inventory on next claim)	, , .	, , .
4. **Total C~~o~~onsumption** (Add Lines 1 and 2. Subtract Line 3)	, , .	, , .
5. **Gallons Not ~~not~~ E~~e~~ligible for R~~r~~efund** (Off-road use)	, , .	, , .
6. **Gallons C~~c~~laimed for R~~r~~efund** (Subtract Line 5 from Line 4)	, , .	, , .
7. **Refund** (Lines 6A and 6B X)	$, , .	$, , .

See item 9~~nine~~ on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Part II – Local Option Tax and State Comprehensive Enhanced Transportation System (SCETS) Tax

This section to be used by those mass transit systems located in counties levying the local option tax as provided in section ~~(s.)~~ 336.025, Florida Statutes (F.S.), and the SCETS tax imposed according to s. 206.41(1)(f) or 206.87(1)(d), F.S. Current local option and SCETS tax rates are available on the Florida Department of Revenue's ~~Department's~~ website at floridarevenue.com/taxes/rates.

1. **Total G~~g~~allons P~~p~~urchased and U~~u~~sed S~~s~~ubject to R~~r~~efund** **(Must not exceed gallons claimed in Part I, Lines 6A & 6B)** .... , , .
   2. **Rate of T~~t~~ax L~~l~~evied:**
      (A) Gasoline/Gasohol ____________________Cent(s)
      (B) Undyed Diesel Fuel____________________Cent(s)
   3. **Amount of T~~t~~ax C~~c~~laimed for R~~r~~efund (Lines 6A X 2A + Lines 6B X 2B)**............ $, , .

Net Refund Due (Add Part I, Line 7(A) and 7(B) and Part II, Line 3) $, , .

No refund will be issued for less than $5.~~00.~~

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

Signature of Applicant	Contact Person
Print/Type Applicant Name	Contact Telephone Number
Date	Contact Email Address

Important Information Concerning Application For Fuel Tax Refund Mass Transit System Users

A *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) ~~Power of Attorney, Florida Department of Revenue Form DR-835,~~ must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of:
   A. The fuel sales tax levied under ss. 206.41(1)(g) and 206.87(1)(e) of c~~C~~hapter 206, F.S., on Gasoline, Gasohol and Undyed Diesel Fuel.
   B. The total amount of the local option tax levied in applicable counties according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or s. 206.87(1)(d), F.S.
   C. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications and on the Department's website at **floridarevenue.com/taxes/rates**.
2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Refund section at (850) ~~850~~ 617-8585.
3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.
4. The claim ~~Claim~~ must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
   - Fuel was used by a qualified applicant
   - Fuel taxes were paid on the refundable gallons
   - Gallons reported as Beginning and Ending Inventory
   - Fuel was used in an eligible manner

   When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. ~~Your application for a refund is not complete until the requested records are received by the Department.~~
6. The Schedule of Purchases (p~~P~~age 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first time filers of this form must submit tax paid invoices with their initial refund request.
   A. Name and address of supplier that you purchased motor fuel from.
   B. Florida Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the Federal Employer Identification Number ~~federal employee identification number~~ of the seller.
   C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
   D. Sales invoice number.
   E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
   F. County in which you took possession of the motor fuel from the supplier.
   G. Total price you paid for the motor fuel purchased.
   H. Number of gallons of motor fuel you purchased.
7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.
8. Provide Mass Transit effective dates ~~(failure to provide information may deem your application incomplete).~~
9. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by the previous ~~last~~ year's rate. This adjustment will compensate for any inventory that was assessed at the previous ~~last~~ year's rate and carried forward to the current calendar year. Prior-year rate adjustment also applies to Part II.

Line-by-Line Instructions For Parts I and II

Part I – Purchases of Gasoline, Gasohol and Undyed Diesel Fuel.

Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.

Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (p~~P~~age 3).

Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on p~~P~~age 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 4. Total C~~c~~onsumption – Line 1 plus Line 2 minus Line 3.

Line 5. This line represents fuel purchased that was ~~which as~~ used in any over-the-road charter service, or fuel used in non-mass-transit vehicles.

Line 6. This line represents fuel purchased and used for any system of mass public transportation authorized to operate within any city, town, municipality, county, or transit authority region in this state.

Part II – Local Option Tax.

Line 1. This line represents gallons of fuel purchased and used upon which the local option tax was levied. This tax rate must be separately stated on the invoice.

Line 2. The rate of the local option tax levied according to s. 336.025, F.S., and the SCETS tax imposed according to s. 206.41(1)(f) or s. 206.87(1)(d), F.S.

Florida Department of Revenue
Refund Application Schedule of Purchases for Tax-Paid Purchases Only

Invoices are not required with schedule

Do not include non-tax-paid dyed diesel fuel purchased.

Product Type Codes:
065 - Gasoline 124 - Gasohol 167 - Low Sulfur Diesel/Undyed/Blended Biodiesel B00 – Undyed/Unblended Biodiesel

Company Name	License Number	Quarter Ending

Supplier Name	Supplier Address	DEP Storage Tank Facility ID Number or FEIN of Seller	Product Type Codes	Invoice Number	Purchase Dates (Must Be Within This Calendar Quarter)	County Where Fuel Was Delivered	Total Price Paid For Fuel Including Taxes and Fees	Number of Gallons
							Total Gallons Purchased	

General Instructions

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type. **Do not include non-tax-paid dyed diesel fuel purchased.**
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.

DRAFT

Application for Fuel Tax Refund
Municipalities, Counties and School Districts

For the Quarter Ending

DR-189
R. 01/27 ~~01/20~~
Rule 12B-5.150, F.A.C.
Effective 01/27 ~~01/20~~

☐ **Check here if amending**

Mail To:
Florida Department of Revenue
Refunds
P.O. Box 6490
Tallahassee FL 32314-6490
~~For Help Call:~~ (850) ~~850-~~617-8585

Permit #:

FEIN:

Business Partner #:

Gasoline, Gasohol and Undyed Diesel Fuel

	Column A	Column B
	Gallons	
	Gasoline/Gasohol	Undyed Diesel
1. **Beginning I~~i~~nventory** (Must agree with closing inventory from prior quarter).............	, , .	, , .
2. **Gallons P~~p~~urchased** ("Schedule of Purchases" attached)...................................	, , .	, , .
3. **Closing I~~i~~nventory** (Use this figure for beginning inventory on next claim)	, , .	, , .
4. **Total C~~c~~onsumption** (Add Lines 1 and 2. Subtract Line 3)..	, , .	, , .
5. **Gallons Not ~~not~~ E~~e~~ligible for R~~r~~efund** (Off-road use)	, , .	, , .
6. **Gallons C~~c~~laimed for R~~r~~efund** (Subtract Line 5 from Line 4)..	, , .	, , .
7. **Refund** (Lines 6A and 6B X)............	$, , .	$, , .

See item 8~~eight~~ on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Net Refund Due (Add Lines 7A and 7B) $, , .

No refund will be issued for less than $5~~.00~~.

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

Signature of Applicant

Print/Type Applicant Name

Date

Contact Person

Contact Telephone Number

Contact Email Address

A *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) ~~Power of Attorney, Florida Department of Revenue Form DR-835,~~ must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of the fuel sales tax levied under sections ~~(ss.)~~ 206.41(1)(b) and (g) and 206.87(1)(a) and (e) of c~~C~~hapter 206, Florida Statutes (F.S.), on gasoline, gasohol and diesel fuel purchased. The applicable tax rates are entered by the Department and are published annually in Taxpayer Information Publications and on the Department's website at **floridarevenue.com/taxes/rates**.

2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department's Refund section at (850) ~~850-~~617-8585.

3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.

4. The claim ~~Claim~~ must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
   - Fuel was used by a qualified applicant
   - Fuel taxes were paid on the refundable gallons
   - Gallons reported as Beginning and Ending Inventory
   - Fuel was used in an eligible manner

   When copies of your records are required to determine the amount of refund due, the Florida Department of Revenue will issue a written request to you within 30 days of the receipt of your application. ~~Your application for a refund is not complete until the requested records are received by the Department.~~

6. The Schedule of Purchases (p~~P~~age 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first-time filers of this form must submit tax paid invoices with their initial refund request.

   A. Name and address of supplier that you purchased motor fuel from.

   B. Florida Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the Federal Employer Identification Number ~~federal employee identification number~~ of the seller.

   C. Type of motor fuel you purchased using the product types listed at the top of the schedules.

   D. Sales invoice number.

   E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).

   F. County in which you took possession of the motor fuel from the supplier.

   G. Total price you paid for the motor fuel purchased.

   H. Number of gallons of motor fuel you purchased.

7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.

8. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by the previous ~~last~~ year's rate. This adjustment will compensate for any inventory that was assessed at the previous ~~last~~ year's rate and carried forward to the current calendar year.

Line-by-Line Instructions

Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel

Line 1. Beginning Inventory – Must be the same as your closing inventory from prior quarter. If the prior quarter's claim was not filed, enter zero.

Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (p~~P~~age 3).

Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on p~~P~~age 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 4. Total C~~c~~onsumption – Line 1 plus Line 2 minus Line 3.

Line 5. Gallons N~~n~~ot C~~c~~laimed for R~~r~~efund – This represents fuel purchased that~~which~~ was not used in motor vehicles (used for "off-road" purposes).

Line 6. Gallons C~~c~~laimed for R~~r~~efund – This represents fuel used in a motor vehicle operated by the permit holder.

Florida Department of Revenue
Refund Application Schedule of Purchases for Tax-Paid Purchases Only

Invoices are not required with schedule

Do not include non-tax-paid dyed diesel fuel purchased.

Product Type Codes:
065 - Gasoline 167 - Low Sulfur Diesel/Undyed/Blended Biodiesel B00 – Undyed/Unblended Biodiesel

Company Name	License Number	Quarter Ending

Supplier Name	Supplier Address	DEP Storage Tank Facility ID Number or FEIN of Seller	Product Type Codes	Invoice Number	Purchase Dates (Must Be Within This Calendar Quarter)	County Where Fuel Was Delivered	Total Price Paid For Fuel Including Taxes and Fees	Number of Gallons
							Total Gallons Purchased	

General Instructions

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type.
   Do not include non-tax-paid dyed diesel fuel purchased.
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.

DRAFT

Application for Fuel Tax Refund Non-Public Schools

For the Quarter Ending

DR-190
R. 01/27 ~~01/20~~
Rule 12B-5.150, F.A.C.
Effective 01/27 ~~01/20~~

☐ **Check here if amending**

Mail To:
Florida Department of Revenue
Refunds
P.O. Box 6490
Tallahassee FL 32314-6490
~~For Help Call:~~ (850)~~850-~~617-8585

Permit #:

FEIN:

Business Partner #:

Gasoline, Gasohol, and Undyed Diesel Fuel

	Column A	Column B
	Gallons	
	Gasoline/Gasohol	Undyed Diesel
1. **Beginning I~~i~~nventory** (Must agree with closing inventory from prior quarter).....	, , .	, , .
2. **Gallons P~~p~~urchased** ("Schedule of Purchases" attached)...........................	, , .	, , .
3. **Closing I~~i~~nventory** (Use this figure for beginning inventory on next claim)	, , .	, , .
4. **Total C~~c~~onsumption** (Add Lines 1 and 2. Subtract Line 3)....................................	, , .	, , .
5. **Gallons N~~n~~ot E~~e~~ligible for R~~r~~efund** (Off-road use)	, , .	, , .
6. **Gallons C~~c~~laimed for R~~r~~efund** (Subtract Line 5 from Line 4)	, , .	, , .
7. **Refund** (Lines 6A and 6B X)	$, , .	$, , .

See item 8~~eight~~ on reverse page if any of the gallons claimed on Line 6 were purchased during the previous calendar year.

Net Refund Due (Add Lines 7A and 7B) $, , .

No refund will be issued for less than $5~~.00~~.

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

Signature of Applicant

Contact Person

Print/Type Applicant Name

Contact Telephone Number

Date

Contact Email Address

Important Information Concerning Application for Fuel Tax Refund Non-Public Schools Claim

A *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) ~~Power of Attorney, Florida Department of Revenue Form DR-835,~~ must be properly executed and included if this application is prepared by your representative.

1. Permit holders are entitled to a refund of the fuel sales tax levied under sections ~~(ss.)~~ 206.41(1)(g) and 206.87(1)(e) of c~~C~~hapter 206, Florida Statutes (F.S.), on gasoline, gasohol, and undyed diesel fuel purchased. The applicable tax rates are entered by the Florida Department of Revenue and are published annually in Tax Information Publications and posted on the Department's website at **floridarevenue.com/taxes/rates**.

2. Applications are to be used only for the quarter indicated on the face of this application. Only original refund applications are acceptable. Application forms may be requested from the Department's Refund section at (850)~~850-~~617-8585.

3. Refund permits are renewed on an annual basis only if the permit holder files quarterly claims during the year.

4. Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.

Purchases Made During	Claims Must Be Filed By *	With A Written Excuse - No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: You must submit an amended March quarterly application by July 31.

5. Each permit holder must maintain records to substantiate:
   - Fuel was used by a qualified applicant
   - Fuel taxes were paid on the refundable gallons
   - Gallons reported as Beginning and Ending Inventory
   - Fuel was used in an eligible manner

   When copies of your records are required to determine the amount of refund due, the Department will issue a written request to you within 30 days of the receipt of your application. ~~Your application for a refund is not complete until the requested records are received by the Department.~~

6. The Schedule of Purchases (p~~P~~age 3), detailing the information listed below, may be submitted instead of original invoices. Include only one product type listed at the top of the Schedule of Purchases. Separate schedules must be used for each product type. However, first-time filers of this form must submit tax-paid invoices with their initial refund request.
   A. Name and address of supplier that you purchased motor fuel from.
   B. Florida Department of Environmental Protection storage tank facility identification number of the tank where the motor fuel was stored prior to purchase or the Federal Employer Identification Number ~~federal employee identification number~~ of the seller.
   C. Type of motor fuel you purchased using the product types listed at the top of the schedules.
   D. Sales invoice number.
   E. Date that you took possession of the motor fuel from the supplier (must be within this calendar quarter).
   F. County in which you took possession of the motor fuel from the supplier.
   G. Total price you paid for the motor fuel purchased.
   H. Number of gallons of motor fuel you purchased.

7. In the event of overpayment of any refund, the Department of Revenue will refuse to make further refunds and advise the payee of the amount to be reimbursed.

8. Gallons that you purchased during the previous year and consumed during the current quarter will not be eligible for the full refundable rate for the current year. Instead, these gallons should be multiplied by the previous~~last~~ year's rate. This adjustment will compensate for any inventory that was assessed at the previous~~last~~ year's rate and carried forward to the current calendar year.

Line-by-Line Instructions

Purchases of Gasoline, Gasohol, and Undyed Diesel Fuel.

Line 1. Beginning Inventory – Must be the same as your closing inventory from the prior quarter. If the prior quarter's claim was not filed, enter zero.

Line 2. Gallons Purchased – This represents fuel you purchased during the calendar quarter. These purchases must be supported by the Schedule of Purchases (p~~P~~age 3).

Line 3. Closing Inventory – Actual physical inventory as of the last day of the quarter printed on p~~P~~age 1. This will be your beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 4. Total Consumption – Line 1 plus Line 2 minus Line 3.

Line 5. Gallons N~~n~~ot E~~e~~ligible for R~~r~~efund – This represents fuel purchased that~~which~~ was used for "off-road" purposes.

Line 6. Gallons C~~c~~laimed for R~~r~~efund – This represents fuel used in a motor vehicle operated by the permit holder.

Florida Department of Revenue
Refund Application Schedule of Purchases for Tax-Paid Purchases Only

Invoices are not required with schedule

Do not include non-tax-paid dyed diesel fuel purchased.

Product Type Codes:
065 - Gasoline 124 - Gasohol 167 - Low Sulfur Diesel/Undyed/Blended Biodiesel B00 – Undyed/Unblended Biodiesel

Company Name	License Number	Quarter Ending

Supplier Name	Supplier Address	DEP Storage Tank Facility ID Number or FEIN of Seller	Product Type Codes	Invoice Number	Purchase Dates (Must Be Within This Calendar Quarter)	County Where Fuel Was Delivered	Total Price Paid For Fuel Including Taxes and Fees	Number of Gallons
							Total Gallons Purchased	

General Instructions

1. When completing the form, type or print clearly in blue or black ink.
2. "Product Type" must be specified using the product type codes listed above. Separate schedules must be used for each product type. **Do not include non-tax-paid dyed diesel fuel purchased.**
3. Make additional copies of schedule for each product type.
4. Attach this schedule to the application for refund.

FLORIDA DEPARTMENT OF REVENUE

DRAFT

Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year

General Information

Who Must File? – Terminal suppliers with facilities in Florida that~~who~~ transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, or diesel fuel and terminal suppliers with facilities outside Florida that~~who~~ sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees that~~who~~ import gasoline, gasohol, denatured ethanol, or diesel~~,~~ fuel into Florida by vessel or pipeline; that~~who~~ place fuel products into storage at a terminal registered under (s.) 4101 of the Internal Revenue Code; and that 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~~end-users~~.
6. Sell fuel to the U.S. g~~G~~overnment.
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, or diesel 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~~end-users~~. A terminal supplier must have a pollutants license to conduct business in Florida.

File and Pay Electronically: Licensed terminal suppliers are required to file and pay electronically. There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

Tracking Systems Reporting Requirements Penalty - This penalty is assessed if a licensed terminal supplier does not use the Florida Department of Revenue's~~Department's~~ web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A licensed terminal supplier who does not file properly will be notified by the Department in writing. The licensed terminal supplier will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of $5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Electronic Submission Penalty ~~- This penalty is imposed if a licensed terminal supplier remitted more than $5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the $5,000 threshold.~~ A $10 penalty per month will ~~may~~ be assessed if a terminal supplier has tax remittance greater than $5,000 and did not file or pay electronically.

Enroll to file and pay electronically at **floridarevenue.com/taxes/eEnroll**.

Licensed t~~T~~erminal s~~S~~uppliers must file their return using Extensible Markup Language (XML), as provided in the *User Guide for efile Developers and Transmitters* (Form DR-309652). This guide is available on the Department's website at **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

The f~~F~~ile r~~R~~eceipt will be provided immediately and will notify you that your file has been uploaded into SecureNet ~~Secure Net~~.
The m~~M~~anifest 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.

Return Due Date: Your tax return is due to the Department on the first~~1st~~ day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Payment Due Date: You must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th. Save the number in your records. You must send electronic payments on or before the initiation deadlines. Check the *Florida eServices Calendar of Electronic Payment Deadlines*~~,~~ (Form DR-659). Visit **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**.

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, 212.05, and 212.08(4), Florida Statutes (F.S.), are published annually in TIPs and posted at **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**.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at (850)~~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

Dyed Kerosene: 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 that~~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 24 are on p~~P~~age 4 of the return. **Do not make entries in shaded areas.**

When reporting less than 0.50 gallons, round down to the nearest whole gallon;~~,~~ if 0.50 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.

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

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~~end-users~~. Local option taxes are reported on Schedule 11 (p~~P~~ages 11 and 12).

Line 2: Receipts – Enter the amounts from p~~P~~age 5, Section 1, Line 8 (Columns A, B and C). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (p~~P~~ages 7 and 8).

Line 3: Disbursements – Enter the amounts from p~~P~~age 5, Section II, Line 15 (Columns A, B and C). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, 5LO, 6A, 6B, 6C, 7A, 7B, 7C, 7D, 8, 10 (p~~P~~ages 9 and 10), and Schedule 11 (p~~P~~ages 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 and biodiesel that~~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 p~~P~~age 5, Section II, Line 14 (Columns A and B).

Line 8: Tax-Paid Purchases – Enter the amounts from p~~P~~age 5, Section I, Line 2 (Columns A and B). 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 and B.

Line 10: Gasoline and Diesel – Multiply the gallons on p~~P~~age 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: Collection Allowance

- **Gasoline** – Multiply the tax due on gasoline from p~~P~~age 4, Line 10, Column A, by the gasoline collection allowance rate on Line 11 and enter the result in Column A.

Note: The collection allowance rate on Line 11 takes into account both state tax and minimum local option tax on gasoline.

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 12: Collection Allowance – Diesel – Multiply the tax due on undyed diesel from p~~P~~age 4, Line 10, Column B, by the collection allowance rate on Line 12 and enter the result in Column B.

Note: Terminal s~~S~~uppliers and i~~I~~mporters must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

Line 13: Net State Fuel Tax Due

- Gasoline or gasohol (Column A) – Subtract Line 11 from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 12 from Line 10 and enter the result in Column B.

Note: If you are filing a paper return, once you complete Schedule 5LO (p~~P~~ages 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 14 through 17.

See p~~P~~age 9 of these instructions for completing Schedule 5LO and p~~P~~age 11 of these instructions for completing Schedule 11.

If you file your return by Extensible Markup Language (XML) the Department~~we~~ will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

Line 14: Local Option Tax Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, p~~P~~age 12, Column C.

Line 15: Collection Allowance – Gasoline Local Option Tax – Multiply Line 14 by the collection allowance rate and enter the result in Column A.

Line 16: Local Option Tax Not Entitled to Collection Allowance – Enter the total amount of tax from Schedule 11, p~~P~~age 12, Column E.

Line 17: Total Local Option Tax Due – Subtract Line 15 from Line 14, add Line 16, and enter the result in Column A.

Line 18: 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 19: Collection Allowance – Diesel Local Option Tax – Multiply the tax from Line 18, Column B, by the collection allowance rate and enter the result in Column B.

Line 20: 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 21: Total Local Option Tax Due – Diesel – Subtract Line 19 from Line 18, add Line 20, and enter the result in Column B.

Line 22: Total Tax Due – Gasoline – Add Line 13, Column A, to Line 17, Column A, and enter the result in Column A.

Line 23: Total Tax Due – Diesel – Add Line 13, Column B, to Line 21, Column B and enter the result in Column B.

Line 24: Combined Gasoline and Diesel Fuel Tax Due – Add Line 22, Column A and Line 23, Column B, and enter the result in Column C. Enter this total on p~~P~~age 3, Line 24. Lines 25 through 31 are found on p~~P~~age 3 of the *Terminal Supplier Fuel Tax Return*.

Line 25: Ultimate Vendor Credits – Enter the amount from Schedule 12, p~~P~~age 13, Line 24.

Line 26: 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 27: Other Allowed Credits – Enter the amount from Schedule 13B, p~~P~~age 17, Line 14.

Line 28: Tax Due with Return – Add Lines 25, 26, and 27, and subtract the total from Line 24. Enter the result here.

Line 29: Penalty – If your return is late, compute penalty as indicated on p~~P~~age 1 under "Late Returns" and enter the result.

Line 30: Interest – If your tax payment is late, compute interest as indicated on p~~P~~age 1 under "Late Returns" and enter the result.

Line 31: Total Due with Return – Add the amounts from Lines 28, 29, and 30, and enter the result. This is the amount due with the return.

Note: You Must Sign and Date Your 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 receipt and disbursement 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 0.50 gallons, round down to the nearest whole gallon.
- 0.50 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 Table of Product Types. Both tables are located on page 13 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 p~~P~~age 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 and diesel 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 p~~P~~age 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 S~~s~~chedule 6C.

Carry the total to p~~P~~age 5, Section 1, Line 3.

Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)
Terminal suppliers that~~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 dyed kerosene, undyed diesel, and undyed biodiesel fuel injected by dye at the rack during the reporting period. In addition, use this schedule to report kerosene or jet fuel that is being converted to undyed diesel fuel. 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 fuel converted to highway use gasoline. The gallons of aviation fuel converted to highway use are reported on Schedule 2A as a receipt of gasoline **(Product Type 065)** and shown as a disbursement of gasoline **(Product Type 065)** on Schedule 5LO.

Use this schedule to report the gallons of aviation fuel converted to highway use as undyed diesel fuel. The gallons of aviation fuel converted to highway use are reported on Schedule 2A as a receipt of undyed diesel **(Product Type 167)** and shown as a disbursement of undyed diesel fuel **(Product Type 167)** on Schedule 5A.

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 fuel to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter “BA” in Column 3, “SUM” in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and end users~~end-users~~, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, p~~P~~ages 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 p~~P~~age 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 that~~who~~ adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel or diesel 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 or diesel fuel in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to p~~P~~age 5, Section I, Line 5 of the return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.

Or

1b. Report the receipt of tax-paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.

2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 1. Enter 999999991 for all other columns.

   Note: Report denatured ethanol in Column A with gasoline and gasohol (p~~P~~ages 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 or undyed biodiesel 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 p~~P~~age 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 or undyed biodiesel, dyed diesel 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 p~~P~~age 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 Table of Product Types. Both tables are located on page 12~~13~~ 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 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.” Visit **floridarevenue.com/taxes/fuel** for the Florida Department of Environmental Protection Tank Facility Database.

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 p~~P~~age 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 that~~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 that~~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~~end-users~~ in detail on a transaction-by-transaction basis.

Carry the total from this schedule to p~~P~~age 5, Section II, Line 2 of the return.

Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline)
Terminal suppliers that~~who~~ sell gasoline, gasohol, denatured ethanol, or gasoline-blended products to other terminal suppliers, 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 p~~P~~age 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 5LO.
- 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 5A.

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to pay the motor fuel tax required by Part 1 of c~~C~~hapter 206, F.S.
- Report a receipt of aviation fuel used to convert to gasoline as Product Type 065 on Schedule 2A. Enter "BA" in Column 3, "SUM" in Column 9, and total net gallons converted in Column 10. Enter 999999915 for all other columns.
- 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~~end-users~~, report the sale/disbursement of gasoline **(Product Type 065)** on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, p~~P~~ages 11 and 12).
- When selling to the federal government, report the sale/disbursement of gasoline **(Product Type 065)** or undyed diesel fuel **(Product Type 167)** on Schedule 8.
- When selling gasoline **(Product Type 065)** or undyed diesel **(Product Type 167)** for export, report the sale/disbursement on the appropriate schedule (7A, 7B, or 7D).

Note: The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel.

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 a receipt of the aviation fuel used to convert to undyed diesel fuel as Product Type 167 on Schedule 2A. Enter "BA" in Column 3, "SUM" in Column 9, and total net gallons converted in Column 10. Enter 999999915 for all other columns.
- When selling to licensed wholesalers or end users, ~~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~~End-users~~
Report disbursements of gasoline, gasohol, denatured ethanol sold through the rack (on consignment in retail service stations or in company-owned stations), or aviation fuel converted to on highway use on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, denatured ethanol and/or aviation fuel converted to on highway use 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, p~~P~~ages 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, p~~P~~age 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 p~~P~~age 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 p~~P~~age 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 that~~who~~ exchange with or loan to themselves or other terminal suppliers~~,~~ gasoline, gasohol, denatured ethanol or diesel 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 Table of Product Types) 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 aviation fuel or kerosene converted from your inventory of aviation fuel or kerosene by injection of dye at the rack during the reporting period. Report disbursements as dyed diesel fuel **(Product Type 227)** on Schedule 6A. Report corresponding receipts of aviation fuel or kerosene converted on Schedule 2A as dyed diesel fuel **(Product Type 227)**.

Carry the total from this schedule to p~~P~~age 5, Section II, Line 4 of the return.

Schedule 6B – Gallons Delivered – Florida – Tax Unpaid (Dyed Diesel Only)
Use this schedule to report sales of dyed diesel fuel or 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 p~~P~~age 5, Section II, Line 5 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 or undyed biodiesel 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 p~~P~~age 5, Section II, Line 6 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 or dyed biodiesel 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 p~~P~~age 5, Section II, Line 7 of the return.

Schedule 7B – Gallons Exported by Supplier – Tax Self-A~~a~~ccrued for Another State
Use this schedule if you export gasoline, undyed diesel or undyed biodiesel 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 p~~P~~age 5, Section II, Line 8 of the return.

Schedule 7D – Gallons Exported by Supplier through Bulk Transfer
Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel or biodiesel 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 p~~P~~age 5, Section II, Line 10 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 or biodiesel 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 p~~P~~age 5, Section II, Line 11 of the return.

Schedule 10 – Gallons of Undyed Diesel Delivered to Other Tax-E~~e~~xempt Entities
Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.

If you deliver undyed diesel or undyed biodiesel 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 Florida Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32314-6417, or call (850)~~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 or biodiesel 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.

Deliveries of Undyed Diesel and Biodiesel

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to p~~P~~age 5, Section II, Line 13, Column B 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, p~~P~~age 13, Line 1 (Ultimate Vendor Credits 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~~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 p~~P~~age 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, p~~P~~age 12).

If you do not provide a valid DEP facility number or two-digit county code followed by seven 1's ~~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 p~~P~~age 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 p~~P~~age 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~~end-users~~ and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end user~~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, p~~P~~age 12 and to p~~P~~age 4, Line 14, Column A of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, p~~P~~age 12 and to p~~P~~age 4, Line 16, 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~~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 if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes.
- Sell gasoline, gasohol, denatured ethanol, undyed diesel or undyed biodiesel fuel to the U.S. government in quantities of 500 gallons or more per delivery.
- Export tax-paid fuel.

Carry the total from this worksheet (Schedule 12, p~~P~~age 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 *Application For Refund* (Form DR-26), ~~*Application For Refund,*~~ with the Department.

Schedule 12 Instructions for Shared Collection Allowance Add-~~B~~back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier that~~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 Credits 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 16 through 22 will assist you in calculating the "shared collection allowance add-back" for one-half of the collection allowance. The shared collection allowance add-back~~"shared collection allowance add-back"~~ is then added to Line 15 (Ultimate Vendor Credit Calculation) to arrive at ~~the~~ Line 23 (Allowable Ultimate Vendor Credit).

The calculations for Lines 5 through 23 allow you to calculate the net tax credit taken against Line 24, "Combined Net Tax Due" (p~~P~~age 4, Line 24~~,~~ 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, p~~P~~age 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 p~~P~~age 3, Line 27 of the return.

Note: To qualify for the bad debt credit, you must notify the Florida Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32314-6417, (850)~~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

Column A
065 – Gasoline
124 – Gasohol
E00 – Denatured Ethanol
Column B
167 – Undyed Diesel
B00 – Undyed Biodiesel (B100)
Column C
226 – High Sulfur Dyed Diesel
227 – Low Sulfur Dyed Diesel
D00 – Dyed Biodiesel (B100)
072 – Dyed Kerosene

Table of Schedule Types

Schedule of Receipts Table – 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

Schedule of Disbursements Table – 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)
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
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 Delivered to Other Tax-exempt Entities

Contact Us

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

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

To speak with a Department of Revenue representative, call Taxpayer Services at (850)~~850-~~488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

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

For more information on f~~F~~uel t~~T~~ax, visit **floridarevenue.com/taxes/fuel**. Information is available on t~~T~~emporary f~~F~~uel t~~T~~ax l~~L~~icenses during a d~~D~~isaster or d~~D~~eclared s~~S~~tate of e~~E~~mergency, t~~T~~ax i~~I~~ncentives, r~~R~~efunds, r~~R~~ate c~~C~~harts, and the Florida Department of Environmental Protection Tank Facility Database.

References

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

DRAFT

Instructions for Filing Wholesaler/Importer Fuel Tax Return

For Calendar Year

General Information

Alternative Fuel – 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 or diesel fuel within Florida.

Generally, wholesalers are those fuel tax licensees who purchase gasoline, gasohol, denatured ethanol or diesel fuel from terminal suppliers or other wholesalers; place fuel into storage; and sell fuel to terminal suppliers, other wholesalers, retail dealers, and end users ~~end-users~~.

A licensed wholesaler must obtain a separate license to import or export gasoline, gasohol, denatured ethanol or diesel 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 ~~end-users~~.
4. Sell fuel to the U.S. g~~G~~overnment.
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 ~~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 ~~end-users~~.

Note: Licensed wholesalers who blend (pollutants) tax unpaid products must obtain a pollutants license.

Importers: Wholesalers licensed as importers may import gasoline, gasohol, denatured ethanol or diesel fuel by common carrier or truck. The wholesaler must accrue and pay the Florida state tax on imported fuel (gasoline, gasohol, and undyed diesel 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-month ~~three (3) month~~ period must register as an importer.

File and Pay Electronically: Licensed wholesalers and importers are required to file and pay electronically. Enroll to file and pay electronically at **floridarevenue.com/taxes/eEnroll**. Wholesalers/Importers must choose to either manually key or import their tax return data into the application. Taxpayers who import their data must use a fixed-length text (flat) or comma-delimited (CSV) file format as provided in the *Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns* (Form DR-309653) at **floridarevenue.com/taxes/importinfo**. Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate data.

Fuel Tracking Requirements Penalty – Licensed wholesalers and importers who do not file electronically or who submit inaccurate data or data formatted incorrectly, will be notified by the Department in writing. The licensed wholesalers and importers will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of $5,000 will be imposed each month the identified error(s) remain(s) uncorrected. This penalty is in addition to any other penalty imposed by law.

Electronic Submission Penalty – ~~Licensed wholesalers and importers are required to file and pay tax electronically if their tax remittance during the State of Florida's prior fiscal year (July 1 through June 30) was greater than $5,000. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department, must combine the tax payments for all such locations in order to determine whether they are obligated under the $5,000 threshold.~~ A $10~~.00~~ penalty per month will ~~may~~ be assessed if a licensed wholesaler or importer has tax remittance greater than $5,000 and they do not file electronically. This penalty is in addition to any other penalty imposed by law.

Return Due Date: Your tax return is due to the Department on the first ~~1st~~ day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, or 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 and receive a confirmation number 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** in the eServices section for payment deadlines. Visit **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 available at **floridarevenue.com/taxes/rates**.

Tax Rates: The applicable tax rates are entered by the Florida Department of Revenue. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 212.05, and 212.08(4), F.S., are published annually in TIPs and available at **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 and available at **floridarevenue.com/taxes/rates**.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at (850)~~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

Dyed Kerosene: 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, c~~C~~hapter 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 22 are on p~~P~~age 4 of the Wholesaler/Importer Fuel Tax Return.

Do not make entries in shaded areas.

When reporting less than 0.50 gallons, round down to the nearest whole gallon, if 0.50 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

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

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 ~~end users~~. Report local option taxes on Schedule 11 (p~~P~~ages 11 and 12).

Line 2: Receipts – Enter the amounts from p~~P~~age 5, Section I, Line 6 (Columns A, B and C). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, and 2B (p~~P~~ages 7 and 8).

Line 3: Disbursements – Enter the amounts from p~~P~~age 5, Section II, Line 9 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5A, 5B, 5LO, 7A, 7B, 8, 10 (p~~P~~ages 9 and 10), and Schedule 11 (p~~P~~ages 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 p~~P~~age 5, s~~S~~ection 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: Collection Allowance

- **Gasoline –** Multiply the tax due from Line 8, Column A by the gasoline rate printed on Line 9 and enter the result in Column A.
  Note: The collection allowance rate on Line 9 includes state taxes and the minimum local option tax on gasoline.

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 10: Collection Allowance – Diesel – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line 10 and enter the result in Column B.

Line 11: Net State Fuel Tax Due

- Gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 9 from Line 8 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line 10 from Line 8 and enter the result in Column B.

Line 12: Local Option Tax Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, p~~P~~age 12, Column C.

Line 13: Collection Allowance – Gasoline Local Option Tax – Multiply the tax due from Line 12 by the tax rate and enter the result in Column A.

Line 14: Local Option Tax Not Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, p~~P~~age 12, Column E.

Line 15: Total Local Option Tax Due – Gasoline – Subtract Line 13 from Line 12, add Line 14, and enter the result in Column A.

Line 16: 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 17: Collection Allowance – Diesel Local Option Tax – Multiply the tax due from Line 16, Column B, by the tax rate and enter the result in Column B.

Line 18: 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 19: Total Local Option Tax Due – Diesel – Subtract Line 17 from Line 16, add Line 18, and enter the result in Column B.

Line 20: Total Tax Due – Gasoline – Add Line 11, Column A, to Line 15, Column A and enter the result in Column A.

Line 21: Total Tax Due – Diesel – Add Line 11, Column B, to Line 19, Column B and enter the result in Column B.

Line 22: Combined Gasoline and Diesel Fuel Tax Due – Add Line 20, Column A and Line 21, Column B, and enter the result in Column C and carry the total to p~~P~~age 3, Line 22.

Lines 22 through 28 are on p~~P~~age 3 of the return.

Line 23: Ultimate Vendor Credit – Enter the amount from Schedule 12, p~~P~~age 13, Line 24.

Line 24: 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 25: Tax Due with Return – Add Lines 23 and 24, and subtract the total from Line 22 and enter the result.

Line 26: Penalty – If your return is late, compute penalty as indicated in the General Information and enter the result.

Line 27: Interest – If your tax payment is late, compute interest as indicated on p~~P~~age 2 under "Late Returns" and enter the result.

Line 28: Total Due with Return – Add the amounts from Lines 25, 26, and 27 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 of receipts or disbursements 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 0.50 gallons, round down to the nearest whole gallon.
- 0.50 gallons or more, round up to the nearest whole gallon.

Schedules of Receipts (Pages 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 and undyed diesel 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. Visit **floridarevenue.com/taxes/fuel** for the Florida Department of Environmental Protection Tank Facility Database. 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 p~~P~~age 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 p~~P~~age 5, s~~S~~ection 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 p~~P~~age 5, s~~S~~ection 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, or dyed kerosene fuel. Include any untaxed imports or shipments diverted to Florida.

In addition, use this schedule to report the gallons of aviation fuel converted to highway use as gasoline or undyed diesel fuel. The gallons of aviation fuel converted to highway use are reported on Schedule 2A as a receipt of gasoline **(Product Type 065)** and shown as a disbursement of gasoline **(Product Type 065)** on Schedule 5LO. The gallons of aviation fuel converted to use as undyed diesel fuel are reported on Schedule 2A as a receipt of undyed diesel **(Product Type 167)** and shown as a disbursement of undyed diesel fuel **(Product Type 167)** on Schedule 5A.

Complete this schedule in detail, listing each receipt of imported taxable fuel.

Carry the total from this schedule, by product type, to p~~P~~age 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 or diesel fuel~~.~~

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, biodiesel) used to increase the volume of motor fuel or diesel fuel~~.~~

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 Table of Product Types. 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 IRS ~~Internal Revenue Service (IRS)~~ terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the DEP ~~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 p~~P~~age 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 ~~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 p~~P~~age 5, Section II, Line 2 on the return.

Schedule 5B – Gallons Delivered – State Tax Collected (Gasoline)
Use this schedule to report:

- disbursements of gasoline, gasohol or denatured ethanol fuel to terminal suppliers, importers, or other wholesalers;
- disbursements to retail dealers and end users ~~end-users~~;
- internal disbursements of gasoline blended with alcohol to create gasohol.

You must list in detail each disbursement of gasoline, gasohol and denatured ethanol 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~~.~~

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 p~~P~~age 5, Section II, Column A or D, Line 3 of the return.

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to pay the motor fuel tax required by Part 1 of c~~C~~hapter 206, F.S.

- 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 ~~end-users~~ report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Tax Worksheet (Schedule 11, p~~P~~ages 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 p~~P~~age 8) defines the tax rate 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 (whether for sale or use by the reporting wholesaler):

- Report a receipt of the converted product as undyed diesel **(Product Type 167)** on Schedule 2B.
- When selling to licensed wholesalers or end users ~~end-users~~ report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.
- When selling to the federal government, report the sale/disbursement of gasoline **(product type 065)** or undyed diesel fuel **(Product type 167)** on Schedule 8.
- When selling gasoline **(Product Type 065)** or undyed diesel (**Product Type 167**) for export, report the sale/disbursement on the appropriate schedule (7A or 7B).

Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End Users ~~End-Users~~
Report disbursements of gasoline, gasohol, or denatured ethanol sold to retail dealers, end users ~~end-users~~, or aviation fuel converted to motor fuel used on highways~~.~~ You are considered an end user ~~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 Tax Worksheet (Schedule 11, p~~P~~ages 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, p~~P~~age 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 p~~P~~age 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 ~~end-user~~ location where the gasoline or gasohol was delivered. The DEP facility number consists of nine-digits ~~nine (9) digits~~. The first two (2) are the county code, followed by the seven-digit ~~seven (7) digit~~ facility number. If you do not have the complete nine-digit ~~nine (9) digit~~ DEP facility number, you must insert the two-digit ~~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 p~~P~~age 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 ~~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, or biodiesel fuel that you export by common or private carrier. List each export in detail.

Carry the total from this schedule to p~~P~~age 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 and biodiesel 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 p~~P~~age 5, Section II, Line 5 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 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 p~~P~~age 5, Section II, Line 6 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.~~;~~

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 32314-6417, or call (850)~~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.

Deliveries of undyed diesel and biodiesel

Carry the total from this schedule for undyed diesel **(Product Type 167)** or undyed biodiesel **(Product Type B00)** to p~~P~~age 5, Section II, Column B, Line 8 of the return.

To calculate the qualifying credit for taxes previously paid, carry the total gallons from this schedule (p~~P~~age 10) to Schedule 12, p~~P~~age 13, Line 1 (Ultimate Vendor Credits Worksheet).

Other Schedules

Retail Local Option Tax Worksheet – Summary By County - Schedule 11 (p~~P~~ages 11 and 12)
Use Schedule 5LO to report sales of gasoline, gasohol, or denatured ethanol to retail dealers or end users ~~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 p~~P~~age 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 ~~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-digit ~~seven (7) digit~~ facility number. If you do not have the complete nine-digit ~~nine (9) digit~~ DEP facility number, you must insert the two-digit ~~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, p~~P~~age 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 p~~P~~age 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 p~~P~~age 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 ~~end-users~~ and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end user ~~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, p~~P~~age 12 and to Line 13, Column A, on p~~P~~age 4 of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, p~~P~~age 12 and to Line 15, Column A, p~~P~~age 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 ~~end users~~.

Ultimate Vendor Credits Worksheet – Schedule 12 (p~~P~~age 13)

You must complete and submit this schedule to claim a credit for transactions that are tax-exempt or taxable at a greater rate 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 or undyed kerosene fuel to the U.S. government in quantities of 500 gallons or more per delivery;
- export tax-paid fuel;

Carry the total from this worksheet (Schedule 12, p~~P~~age 13) to Line 23 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.

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 Credits 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 16 through 22 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 15 (Ultimate Vendor Credit Calculation) to arrive at Line 23 (Allowable Ultimate Vendor Credit).

The calculations for lines 5 through 23 (on S~~s~~chedule 12, p~~P~~age 13) allow you to calculate the net tax credit taken against Line 24, "Combined Net Tax Due" (pPage 4, Line 22, of the return), after all collection allowances for state and local option taxes have been subtracted.

Table of Schedule Types

Schedule of Receipts Table - 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
Schedule of Disbursements Table - 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)
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End Users ~~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 Fuel Delivered to Other Tax-exempt Entities

Table of Product Types

Column A
065 – gasoline
124 – gasohol
E00 – denatured ethanol
Column B
167 – undyed diesel
B00 – undyed biodiesel (B100)
Column C
226 – high sulfur dyed diesel
227 – low sulfur dyed diesel
D00 – dyed biodiesel (B100)
072 – dyed kerosene

Contact Us

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

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

To speak with a Department of Revenue representative, call Taxpayer Services at (850)~~850-~~488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

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

For more information on Fuel Tax, visit **floridarevenue.com/taxes/fuel**. There you will find information on Temporary Fuel Tax Licenses during Disasters or Declared State of Emergencies, Tax Incentives, Refunds, Rate Charts, and the Tank Facility Database from the Florida Department of Environmental Protection.

References

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

Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.
Form DR-309653	Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns	Rule 12B-5.150, F.A.C.

DRAFT

FLORIDA DEPARTMENT OF REVENUE

Instructions for Filing Blender Fuel Tax Return

For Calendar Year

General Information

Alternative Fuel – Alternative fuel dealers in Florida 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 Florida Department of Revenue. 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 business that ~~person who~~ is not otherwise licensed under c~~C~~hapter 206, Florida Statutes (F.S.), and who is engaged in the activity of blending gasoline, gasohol, denatured ethanol, or diesel 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 that ~~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 or diesel 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 or diesel fuel.

Note: Licensed blenders are not authorized to purchase motor fuel or undyed diesel fuel tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel 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 that do not require a 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 fuel blenders are required to file and pay electronicall . Enroll to file and pay electronically at **floridarevenue.com/taxes/eEnroll**.

Blenders must choose to either manually key or import their tax return data into the application. Taxpayers that who import ~~their~~ data must use fixed-length text (flat) or comma-delimited (CSV) file format as provided in the *Motor Fuel Taxes Comma Delimited (CSV) and Flat File Speci ications - Wholesaler/ Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns* (Form DR-309653) document at **floridarevenue.com/taxes/importinfo**.

Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate electronic data.

Fuel Tracking Requirements Penalty – A licensed fuel blender that ~~who~~ does not file electronically or that ~~who~~ submits inaccurate data or data formatted incorrectly~~,~~ will be notified by the Department in writing. The licensed fuel blender will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of $5,000 will be imposed each month the identified error(s) remain(s) uncorrected. This penalty is in addition to any other penalty imposed by law.

Electronic Submission Penalty – ~~Licensed fuel blenders are required to file and pay tax electronically if their tax remittance during the State of Florida's prior fiscal year (July 1 through June 30) was greater than $5,000. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Depart ent must combine the tax payments for all such locations in order to determine whether they are obligated under the $5,000 threshold.~~ A $10~~.00~~ penalty per month will ~~may~~ be assessed if a licensed fuel blender has tax remittance greater than $5,000 and does ~~they do~~ not file electronically. This penalty is in addition to any other penalty imposed by law.

Return Due Date: Your tax return is due to the Department on the first ~~1st~~ day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, or 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 and receive a confirmation number no later than

5 p.m. ET ~~5:00 p.m., ET~~ on the business day prior to the 20th day of the month. You must send electronic payments on or before the initiation deadlines. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at **floridarevenue.com/forms** in the eServices section for payment deadlines. Visit **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. Florid law provides a floating interest rate for late payments o 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/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, 212.05, and 212.08(4), F.S., are published annually in TIPs and available at **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 at **floridarevenue.com/taxes/rates**.

Supplemental Returns: If you must correct a previously file fuel tax return or supporting schedule information, please contact Taxpayer Services at (850)~~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 origina 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

Dyed Kerosene:

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 a 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 a biodiesel, including products known as "B100~~,~~" that have not been blended with petroleum diesel. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100): Biodiesel dyed to the specification of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products and dyed kerosene.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**)~~,~~ on the tax return in Column B with pure undyed diesel and pure undyed biodiesel.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleu diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diese 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 ethano 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, c~~C~~hapter 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 22 are found on p~~P~~age 4 of the *Blender Fuel Tax Return* (Form DR-309635).

Do not make entries in shaded areas.

When reporting less than 0.50 gallons, round down to the nearest whole gallon, if 0.50 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 and dyed biodiesel in Column C; and

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

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 usersend-users.

Report local option taxes on Schedule 11 (p~~P~~ages 11 and 12).

Line 2: Receipts – Enter the amounts from p~~P~~age 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 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~~,~~ and blended products used during the month.

Enter the amounts from p~~P~~age 5, Section II, Line 5 (Columns A, B, and C). Total disbursements must agree with the detail information provided in Schedule 5LO (p~~P~~ages 9 and 10), and Schedule 11 (p~~P~~ages 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 p~~P~~age 5, Section I, Line 1 (Columns A and B).

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: Collection Allowance –
- **Gasoline –** Multiply the tax due from Line 8, Column A by the gasoline collection allowance rate on Line 9 and enter the result in Column A.

Line 10: 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 11: Net State Fuel Tax Due –
- For gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 9 from Line 8 and enter the result in Column A.
- For undyed diesel fuel (Column B) – Subtract Line 10 from Line 8 and enter the result in Column B.

Line 12: Local Option Tax Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, p~~P~~age 12, Column C.

Line 13: Collection Allowance – Gasoline Local Option Tax – Multiply the tax due from Line 12 by the collection allowance rate and enter the result in Column A.

Line 14: Local Option Tax Not Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, p~~P~~age 12, Column E.

Line 15: Total Local Option Tax Due – Gasoline – Subtract Line 13 from Line 12, add Line 14, and enter the result in Column A.

Line 16: 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 17: Collection Allowance – Diesel Local Option Tax – Multiply the tax due from Line 16, Column B, by the collection allowance rate and enter the result in Column B.

Line 18: 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 19: Total Local Option Tax Due – Diesel – Subtract Line 17 from Line 16, add Line 18, and enter the result in Column B.

Line 20: Total Tax Due – Gasoline – Add Line 11, Column A, to Line 15, Column A and enter the result in Column A.

Line 21: Total Tax Due – Diesel – Add Line 11, Column B, to Line 19, Column B and enter the result in Column B.

Line 22: Combined Gasoline and Diesel Fuel Tax Due – Add Line 20, Column A, and Line 21, Column B, and enter the result in Column C. Carry the total to p~~P~~age 3, Line 22.

Line 23: 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 24: Tax Due with Return – Subtract Line 23 from Line 22 and enter the result on Line 24.

Line 25: Penalty – If your return is late, compute penalty as indicated on p~~P~~age 2 under "Late Returns" and enter the result.

Line 26: Interest – If your tax payment is late, compute interest as indicated on p~~P~~age 2 under "Late Returns" and enter the result.

Line 27: Total Due with Return – Add the amounts from Lines 24, 25, and 26 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   f receipts or disbursements 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 0.50 gallons, round down to the nearest whole gallon.
- 0.50 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 Table of Product Types. Both tables (E~~e~~xhibits A and B) are located on the last page of these instructions.

Company Name, Federal Employer Identification Number (FEIN), and Collection Period Ending

Enter the appropriate information on each schedule page for the b~~B~~lender 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." Visit **floridarevenue.com/taxes/fuel** for the Florida Department of Environmental Protection Tank Facility Database.

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.

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 (e.g., ~~example:~~ j~~J~~et 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 p~~P~~age 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 Table of Product Types. 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 p~~P~~age 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

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to pay the motor fuel tax required by Part 1 of ch~~Chapter~~ 206, F.S.

- Report a receipt of the aviation fuel 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 Tax Worksheet (Schedule 11, p~~P~~ages 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

Schedule 5LO – Gasoline/Gasohol/Denatured Ethanol Delivered to Retail Locations and End UsersEnd-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 Tax 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, p~~P~~age 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 complete return.

Carry the total from this schedule to p~~P~~age 5, Section II, Column A, Line 1.

Note: Licensed blenders are not authorized to purchase motor fuel or undyed diesel fuel tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel or undyed diesel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel or undyed diesel 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, p~~P~~ages 11 and 12)

Use the Retail Local Option Tax 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 ax 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, p~~P~~age 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 p~~P~~age 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, p~~P~~age 12 and to Line 12, Column A, p~~P~~age 4 of the tax return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, p~~P~~age 12 and to Line 14, Column A, p~~P~~age 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 rate to create a combined rate which is used within the calculation on p~~P~~age 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.

Exhibit A – Table of Product Types

The following table lists the reportable product types and the appropriate columns on the tax return.

Column A
065 – gasoline
124 – gasohol
E00 – denatured ethanol
Column B
167 – undyed diesel
B00 – undyed biodiesel (B100)
Column C
226 – high sulfur dyed diesel
227 – low sulfur dyed diesel
D00 – dyed biodiesel (B100)
072 – dyed kerosene

Exhibit B – Table of Schedule Types

Schedule of Receipts - Use the following schedule type for each product type.	
2B.	Total Product Received or Blended – Florida Tax – Unpaid
Schedule of Disbursements - Use the schedule below for each product type reported.	
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End Users~~End-Users~~

Contact Us

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

Tax forms and brochures are available at **floridarevenue.com/forms**.

To speak with a Department of Revenue representative, call Taxpayer Services at (850)~~850-~~488-6800, Monday through Friday, excluding holidays. For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at **floridarevenue.com/dor/subscribe**.

For more information on f~~F~~uel t~~T~~ax, visit **floridarevenue.com/taxes/fuel**. Information is available on t~~T~~emporary f~~F~~uel t~~T~~ax l~~L~~icenses during a d~~D~~isaster or d~~D~~eclared s~~S~~tate of e~~E~~mergency, t~~T~~ax i~~I~~ncentives, r~~R~~efunds, r~~R~~ate c~~C~~harts, and the Florida Department of Environmental Protection Tank Facility Database.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. These forms are available online at **floridarevenue.com/forms**.

Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.
Form DR-309635	Blender Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-309653	Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns	Rule 12B-5.150, F.A.C

DRAFT

FLORIDA Department of Revenue

Application for Refund of Tax Paid on Undyed Diesel Used for Off-R~~r~~oad or Other Exempt Purposes

DR-309639
R. 12/26 ~~01/13~~
~~TC~~
Rule 12B-5.150, F.A.C.
~~Florida Administrative Code~~
Effective 12/26 ~~01/13~~
Page 1 of 10

Mail to : Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490
Fax: (850)~~850-~~410-2526

Handwritten Example 0 1 2 3 4 5 6 7 8 9 Typed Example 0123456789
Use black ink.

~~NOTE: Your refund application will be rejected if fields in red are not completed in full.~~

Name of A~~a~~pplicant/P~~p~~ayee:

Mailing S~~s~~treet A~~a~~ddress:

Mailing C~~c~~ity, S~~s~~tate, ZIP:

Location S~~s~~treet A~~a~~ddress:

Location C~~c~~ity, S~~s~~tate, ZIP:

Email A~~a~~ddress:

Sales and~~&~~ Use Tax N~~n~~umber:

Business Partner Number:

FEIN:

For I~~i~~nvoices C~~c~~overing: month – 20 year *through* month – 20 year

Business T~~t~~elephone N~~n~~umber (I~~i~~nclude A~~a~~rea C~~c~~ode): – –	Fax N~~n~~umber (I~~i~~nclude A~~a~~rea C~~c~~ode): – –
13. Total Net Refund Requested (From p~~P~~age 2, Part II, Line 13)	$, , .

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

Signature of Applicant	Date
Printed Name	
Contact Person	Telephone Number (Include area code): – –

Who May Apply for Refunds?

Any person who purchases undyed, tax-paid diesel fuel for off-road purposes may file a claim for refund. In addition, any person who purchases undyed, tax-paid diesel fuel for on-road purposes **other than to propel vehicles**~~OTHER THAN TO PROPEL VEHICLES,~~ may file a claim for refund. However, a person filing such a claim must pay **use tax** under s~~S~~ection ~~(s.)~~ 212.0501, Florida Statutes (F.S.), on the average net cost per gallon.

On this application, you may take a credit for the **fuel tax paid** against the **use tax due** on the gallons consumed by a power take-off unit used to turn a concrete mixer drum, compact solid waste, or unload bulk cargo by pumping.

Tax Rates: The applicable tax rates are entered by the Florida Department of Revenue. The state tax rates on fuel, the county fuel tax rates, and the county discretionary sales surtax rates, as provided in ss.~~sections~~ 206.41, 206.87, 206.9825, 212.05, and 212.055, ~~Florida Statutes (~~F.S.~~)~~, are published annually in Taxpayer Information Publications on the Department's website at **floridarevenue.com/taxes/rates**. The tax rates used to determine the amount of refund due are entered on this application by the Department. When computing use tax due, include the applicable surtax rate where the fuel is delivered.

For help in completing this form, please contact:

Refunds
Florida Department of Revenue
(850)~~850-~~617-8585

Name	FEIN

Category: Please c~~C~~heck a~~A~~ll a~~A~~pplicable b~~B~~oxes: **Note:** This application can be used for more than one category of refund.

- ❑ **A** Fuel U~~u~~sed to T~~t~~urn a C~~c~~oncrete M~~m~~ixer D~~d~~rum or to C~~c~~ompact S~~s~~olid W~~w~~aste~~.~~
- ❑ **B** Fuel U~~u~~sed for U~~u~~nloading B~~b~~ulk C~~c~~argo by P~~p~~umping~~.~~
- ❑ **C** Fuel U~~u~~sed to P~~p~~ropel O~~o~~ff-R~~r~~oad D~~d~~iesel E~~e~~quipment~~.~~
- ❑ **D** Fuel U~~u~~sed in O~~o~~ff-R~~r~~oad S~~s~~tationary E~~e~~quipment or for C~~c~~ommercial C~~c~~ooking and H~~h~~eating. **(The eligible equipment must have a separate fuel supply system other than the one that propels the vehicle.)**

Part I:

1)	Beginning Inventory (Measured on the first day of the refund period)		1.	gals.
2)	Gallons Purchased (From completed Schedule 1A-Schedule of Purchases)		2.	gals.
3)	Ending Inventory (Measured on the last day of the refund period)		3.	gals.
4)	Gallons to be Accounted for (Lines 1 plus 2 minus 3)		4.	gals.
5)	Gallons Consumed in Trucks (For A and B users only)			
a.	Concrete Mixers/Solid Waste Compactors 5a.	gals.		
b.	Unloading by Pumping (From completed Schedule ID, Part II) 5b.	gals.		
6)	Gallons Consumed for Other Exempt Off-R~~r~~oad Purposes (for C and D users only)			
c.	To Propel Off-R~~r~~oad Equipment 6c.	gals.		
d.	Off-R~~r~~oad Stationary Equipment 6d.	gals.		
7)	Gallons Consumed for Highway Use (Line 4 minus Lines 5a, 5b, 6c, and 6d)		7.	gals.

Part II: Calculation of Refund Due Based on Categories Above:

A. Refund on Undyed Diesel Fuel Consumed by Concrete Mixers/Solid Waste Compactors:

8)	Gallons Eligible for Refund (35% of Part 1, Line 5a)	8.	gals.
9)	Line 8 multiplied by Average Cost per Gallon (From Schedule 1B, see instructions)	9.	$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by $)	10.	$
11)	Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]	11.	$
12)	Net Refund Due (Line 10 minus Line 11)	12.	$

B. Refund on Undyed Diesel Fuel Consumed for Unloading Bulk Cargo by Pumping:

8)	Gallons Eligible for Refund (Part I, Line 5b)	8.	gals.
9)	Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by $)	10.	$
11)	Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)	11.	$
12)	Net Refund Due (Line 10 minus Line 11)	12.	$

C. Refund on Undyed Diesel Fuel Used to Propel Off-R~~r~~oad Equipment:

8)	Gallons Eligible for Refund (Part I, Line 6c)	8.	gals.
9)	Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by $)	10.	$
11)	Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]	11.	$
12)	Net Refund Due (Line 10 minus Line 11)	12.	$

D. Refund on Undyed Diesel Fuel Used in Off-R~~r~~oad Stationary Equipment or for Commercial Cooking and Heating:

8)	Gallons Eligible for Refund (Part I, Line 6d)	8.	gals.
9)	Line 8 multiplied by the Average Cost per Gallon (From Schedule 1B, see instructions)	9.	$
10)	Fuel Tax Eligible for Refund (Line 8 multiplied by $)	10.	$
11)	Sales Tax Due [Line 9 multiplied by (6% plus applicable surtax – see Schedule 1C)]	11.	$
12)	Net Refund Due (Line 10 minus Line 11)	12.	$
13)	**Total Net Refund Requested** (Sum of applicable Line 12 totals for Sections A, B, C, D. Carry forward to p~~P~~age 1, Line 13)	13.	$

Note: Total gallons eligible for refund cannot exceed Part I, Line 4 (Gallons to be Accounted for).

Schedule 1A — Schedule of Purchase of Tax-P~~p~~aid Undyed Diesel Fuel

You must complete and include this schedule with your application to qualify for the refund. In addition, the following information must be made available upon request to validate proof of purchase and taxes paid.

- Invoice from retail station where undyed diesel was purchased and placed directly into the supply tank of a qualifying motor vehicle.
- Invoice from bulk fuel provider. If fuel is placed into qualifying vehicles from bulk storage, you must maintain the original proof of purchase and ~~you must~~ include a daily withdrawal summary of tax-paid fuel for each vehicle with your refund claim.

Applicant Name	FEIN	Invoiced Through Date

(1) Name of Supplier	(2) Supplier FEIN/DEP Number	(3) Date Received	(4) Invoice Number	(5) Gallons Invoiced	(6) Invoiced Price Including Tax
			TOTALS		

Schedule 1B — Average Cost per Gallon Computation

1	Total State and Local Option Fuel Tax Paid on Fuel Purchases: (Total of Column 5 from Schedule 1A multiplied by $)	$
2.	Total Cost of Purchased Fuel Less State and Local Option Tax: (Total of Column 6 from Schedule 1A minus Line 1 from Schedule 1B)	$
3.	Average Cost per Gallon: (Total of Line 2 from Schedule 1B divided by Column 5 from Schedule 1A), carried out four decimal places	$

T

Computation of Sales Tax Due by County

Schedule 1C

License No.: Period: / / to / /

Name:

Category: A ☐ B ☐ C ☐ D ☐ (Choose one. Use a separate schedule for each applicable category. See p~~P~~age 2 for explanation of categories.)

CODE	COUNTY	GALLONS SUBJECT TO SALES TAX	*ACPG FROM SCHEDULE 1B	RATE	SALES TAX DUE
		GALLONS X	ACPG X	RATE =	SALES TAX DUE
11	ALACHUA				
12	BAKER				
13	BAY				
14	BRADFORD				
15	BREVARD				
16	BROWARD				
17	CALHOUN				
18	CHARLOTTE				
19	CITRUS				
20	CLAY				
21	COLLIER				
22	COLUMBIA				
23	DADE (MIAMI-DADE)				
24	DESOTO				
25	DIXIE				
26	DUVAL				
27	ESCAMBIA				
28	FLAGLER				
29	FRANKLIN				
30	GADSDEN				
31	GILCHRIST				
32	GLADES				
33	GULF				
34	HAMILTON				
35	HARDEE				
36	HENDRY				
37	HERNANDO				
38	HIGHLANDS				
39	HILLSBOROUGH				
40	HOLMES				
41	INDIAN RIVER				
42	JACKSON				
43	JEFFERSON				
44	LAFAYETTE				
45	LAKE				
46	LEE				
47	LEON				
48	LEVY				
49	LIBERTY				
50	MADISON				
51	MANATEE				
52	MARION				
53	MARTIN				
54	MONROE				
55	NASSAU				
56	OKALOOSA				
57	OKEECHOBEE				
58	ORANGE				
59	OSCEOLA				
60	PALM BEACH				
61	PASCO				
62	PINELLAS				
63	POLK				
64	PUTNAM				
65	ST. JOHNS				
66	ST. LUCIE				
67	SANTA ROSA				
68	SARASOTA				
69	SEMINOLE				
70	SUMTER				
71	SUWANNEE				
72	TAYLOR				
73	UNION				
74	VOLUSIA				
75	WAKULLA				
76	WALTON				
77	WASHINGTON				
	TOTAL				

*AVERAGE COST PER GALLON

Schedule 1D, Part IA — Unit Type Identification Worksheet

(1) Unit Type	(2) Year, Make, and Model	(3) Serial Number (VIN)

Schedule 1D, Part IB		Unit Type Categories Defined
Percentage	**Unit Types**	**Definition**
10%	Asphalt Truck	A truck used to distribute ~~distrubute~~ asphalt concrete utilizing a power take-off or engine exhaust to unload the product.
15%	Boom Truck	A truck that has a hydraulically driven boom mounted on a turret affixed to the truck which utilizes a power take-off or engine exhaust to unload the product.
20%	Bulk Feed Truck	A truck used to deliver feed utilizing a power take-off or engine exhaust to unload the product ~~prod-uct~~.
10%	Car Carrier w/Hydraulic Winch	A truck that transports vehicles from one location to another using a hydraulic lift to unload vehicles.
40%	Concrete Pumper	A vehicle with a mounted boom used to transfer liquid concrete by pumping.
15%	Dump Trailer	A trailer used for transporting loose material (such as sand, gravel, or dirt) for construction. A typical dump trailer is equipped with a hydraulically operated open-box bed hinged at the rear, the front of which can be lifted up to allow the contents to be deposited on the ground behind the trailer ~~triler~~ at the site of delivery. The trailer ~~trailor~~ must operate using the fuel in the fuel supply tank of the motor vehicle.
20%	Dump Truck	A truck used for transporting loose material (such as sand, gravel, or dirt) for construction. A typical dump truck is equipped with a hydraulically operated open-box bed hinged at the rear, the front of which can be lifted up to allow the contents to be deposited on the ground behind the truck at the site of delivery.
35%	Fertilizer Spreader Truck	A truck-mounted spreader that uses a pump or power take-off to power spinners.
15%	Hot Asphalt Distribution Truck	A truck having an insulated tank, heating system and distribution system used to spray a base layer of diesel, kerosene, or vegetable oil at a uniformed rate on the surface before laying asphalt concrete.
25%	Lime Spreader	A truck-mounted spreader that uses a pump or power take-off to ~~to~~ power spinners.
10%	Motor Fuel Delivery Vehicle	A truck used to deliver fuel utilizing ~~utlizing~~ a power take-off or engine exhaust to offload ~~off-load~~ the product ~~prod-uct~~.
30%	Milk Tank Truck	A motor vehicle designed to carry ~~milk~~ and discharges ~~discharge~~ the milk using a power take-off or engine exhaust.
35%	Mobile Crane	A motor vehicle that consists ~~consist~~ of an attached rotating superstructure for lifting and lowering the a load and moving it horizontally by means of a pump.
15%	Pneumatic Tank Truck	A truck with a pneumatic tank that uses a power take-off or engine exhaust to pressurize the tank to unload product.
15%	Seeder Truck	A truck with a seeder unit mounted on the chassis.
15%	Spray Truck	A truck mounted with a spray device for the purpose of spraying seeds, fertilizer, or other solids or liquids utilizing a power take-off or engine exhaust to unload the product.
20%	Tank Truck	A motor vehicle designed to carry liquid commodities and discharges such commodities ~~commoidities~~ using ~~us-ing~~ a power take-off or engine exhaust.
10%	All Others	Any other qualifying motor vehicle that uses tax-paid undyed diesel that is consumed by a power take-off or engine exhaust for the purpose of unloading bulk cargo by pumping.

Schedule 1D, Part II	**Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping Worksheet**			
You must complete and include this schedule with your application to qualify for refund.				
(A) Number of Unit Type	(B) Unit Type	(C) Total Gallons Consumed by Qualifying Vehicle	(D) Percentage Allowed for Non-Tax Use	(E) Refundable Gallons = (C) x (D)
	Asphalt Truck		10%	
	Boom Truck		15%	
	Bulk Feed Truck		20%	
	Car Carrier with Hydraulic Winch		10%	
	Concrete Pumper		40%	
	Dump Trailer		15%	
	Dump Truck		20%	
	Fertilizer Spreader Truck		35%	
	Hot Asphalt Distribution Truck		15%	
	Lime Spreader		25%	
	Motor Fuel Delivery Vehicle		10%	
	Milk Tank Truck		30%	
	Mobil Crane		35%	
	Pneumatic Tank Truck		15%	
	Seeder Truck		15%	
	Spray Truck		15%	
	Tank Truck		20%	
	All Others		10%	
Total G~~g~~allons C~~c~~onsumed				
Total gallons of undyed diesel fuel consumed unloading bulk cargo by pumping. Carry this amount to p~~P~~age 2, Part 1 Line 5B and Part II Section B, Line 8 of this return.				

Instructions for Completing Application for Refund of Tax Paid on Undyed Diesel Fuel Used for Off-R~~r~~oad or Other Tax-E~~e~~xempt Purposes

A *Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) ~~Power of Attorney, Florida Department of Revenue Form DR-835,~~ must be properly executed and included if this application is prepared by your representative.

Instructions for Page 2

Category:
Check the appropriate boxes based on use of diesel fuel. If the fuel is used for more than one purpose, please check all boxes that apply. This application must be filed within three ~~3~~ years after the date the tax was paid.

Part I:

Line 1: **Beginning Inventory** – Enter the physical inventory of gallons measured on the first day of the refund period before you include any purchases. Your beginning inventory must be the same as your ending inventory from the previous filing period.

Line 2: **Gallons Purchased** – Enter the number of diesel fuel gallons purchased during the refund period stated on p~~P~~age 2, Part I, Line 2 of this Application for Refund. Schedule 1A of this application should be used for purchases made in the year stated on the front page of the application. You must use an application for the year in which the tax was paid. Prior-year applications may be obtained from the Department's website ~~Internet site~~ at **floridarevenue.com/forms** or by calling Refunds at (850)~~850-~~617-8585.

Line 3: **Ending Inventory** – Enter the physical inventory of gallons measured on the last day of the refund period.

Line 4: **Gallons to be Accounted For** – Add Line 1 plus Line 2. Subtract Line 3 from the result and enter here.

Line 5: **Gallons Consumed in Trucks** –

5(a) – Enter the gallons used to turn concrete mixer drums or to compact solid waste.

5(b) – Enter the gallons used to unload bulk cargo by pumping.

Line 6: **Gallons Consumed for Other Exempt Off-R~~r~~oad Purposes** –

6(c) – Enter the gallons used to propel off-R~~r~~oad diesel equipment (e.g., road scrapers, bulldozers, and tractors that are NOT used exclusively for agricultural purposes).

6(d) – Enter the gallons used in off-road stationary equipment or for commercial cooking and heating (e.g., refrigerated units, generators, pumps, and boilers for commercial establishments).

Line 7: **Gallons Consumed for Highway Use** – Enter the amount on Line 4 (Gallons to be Accounted For) minus the total of Lines 5(a) and 5(b) (gallons consumed in trucks) minus the total of Lines 6(a) and 6(b) (gallons consumed for other purposes).

Part II:

The gallons eligible for a refund are subject to use tax under s. 212.0501, F.S., based on the average cost per gallon. The average cost per gallon is calculated on the cost of the fuel less the state and local option taxes.

A. A refund will be granted on 35% of the diesel fuel gallons consumed by vehicles using the fuel to turn concrete mixer drums or to compact solid waste as follows:

Gallons Eligible for Refund = 0.35 multiplied by Line 5(a) from Part I
Sales Tax Due = (0.06 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons*
Net Refund Due = Tax on Eligible Gallons minus Sales Tax Due

B. A refund will be granted for undyed diesel fuel used by a power take-off unit or engine exhaust for unloading bulk cargo by pumping as follows:

Gallons Eligible for Refund = Part I, Line 5(b)

Sales Tax Due = (0.06 plus surtax) multiplied by (Average Cost per Gallon From Schedule 1B) multiplied by eligible gallons*

Net Refund Due = Tax on Eligible Gallons minus Sales Tax Due

Tax paid on undyed diesel fuel consumed for unloading bulk cargo by pumping is subject to refund if the fuel is from the same supply tank that fuels the highway vehicle. The refund is only for the fuel consumed for unloading bulk cargo by pumping and not for fuel used to power the vehicle over the highway.

Carry the total gallons of undyed diesel fuel consumed for unloading bulk cargo by pumping to p~~P~~age 2, Part I, Line 5b, and Part II, Section B, Line 8 of the return.

You must complete Schedule 1D, Part IA using Schedule 1D, Part IB and Schedule 1D, Part II. Include Schedule 1D, Part IA and Schedule 1D Part II when you file your *Application for Refund of Tax Paid on Undyed Diesel Used for Off-R~~r~~oad or Other Exempt Purposes* (Form DR-309639). See Schedule Instructions.

C. A refund will be granted for on-road taxes paid on gallons of undyed diesel fuel used to propel off-road equipment such as road scrapers, bulldozers, and tractors (when not used exclusively for agricultural purposes) as follows:

Gallons Eligible for Refund = Part I, Line 6(c)
Sales Tax Due = (0.06 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons*. The rate for each county is entered by the Department.
Net Refund Due = Tax on Eligible Gallons minus Sales Tax Due

D. A refund will be granted for on-road taxes paid on gallons of undyed diesel fuel used in off-road stationary equipment or for commercial cooking and heating as follows:

Gallons Eligible for Refund = Part I, Line 6(d)
Sales Tax Due = (0.06 plus surtax) multiplied by (Average Cost per Gallon from Schedule 1B) multiplied by eligible gallons*.
Net Refund Due = Tax on Eligible Gallons minus Sales Tax Due

***Since the refund of fuel tax is offset against the liability of sales and use tax, do not ~~DO NOT~~ report sales and use tax for these same gallons on the *Sales and Use Tax Return* (Form DR-15) you file.**

First-time filers must complete this application and submit the following documentation for the refund to be considered complete. First-time filing requirements also apply to any taxpayer adding a new category or a category not claimed on prior refund applications.

1. Copy of tax paid invoices or fuel management reports. For subsequent filings, the taxpayer is allowed to submit a schedule in lieu of tax paid invoices or fuel management reports. The schedule must include the same information as required on invoices.
2. Explanation of how fuel was used. For subsequent filings, the taxpayer need only provide this document when fuel usage changes.
3. Equipment list. The equipment list must be updated when eligible equipment is added or deleted.
4. Power of Attorney form (Form DR-835), if applicable. For subsequent filings, the taxpayer need only provide this document when another power of attorney is designated.

All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

Schedule Instructions

Schedule 1A – Schedule of Purchases of Tax-Paid Undyed Diesel Fuel

The Schedule of Purchases provides detail to support fuel purchases. If you do not provide all information required under Columns 1 through 6 of this schedule, your refund will be reduced or denied. If you need additional copies of schedules, photocopy as many copies as you need to provide the required information.

A fuel management report may substitute for the Schedule of Purchases (1A). However, the fuel management report must be in the same format and provide the same information as required on the Schedule of Purchases (1A), except for Column 2.

When reporting less than 0.50 gallons, round down to the nearest whole gallon. If reporting 0.50 gallons or greater, round up to the nearest whole gallon.

Schedule 1B – Average Cost per Gallon Computation

Schedule 1C – Computation Schedule of Sales Tax Due by County

Complete a separate Schedule 1C for each refund category (A, B, C, or D) listed on p~~P~~age 2, Part II of your refund application.

Schedule 1D – To be completed by Category B filers only

Schedule 1D, Part IA – Unit Type Identification Worksheet

Tax paid on undyed diesel fuel consumed for unloading bulk cargo by pumping is subject to refund if the fuel is from the same supply tank that fuels the highway vehicle. The refund is only for the fuel consumed for unloading bulk cargo by pumping and not for fuel used to power the vehicle over the highway.

To claim a refund, you must complete Schedule 1D, Part IA, and Schedule 1D, Part II and include them when you file your *Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes* (Form DR-309639).

Column Instructions for Schedule 1D, Part IA , Unit Type Identification Worksheet:

Use this schedule to identify the units that qualify for the refund.

Column 1. Unit Type – Enter the type of vehicle from Schedule 1D, Part IB, Unit Type Categories Defined, that corresponds to your unit type.

Column 2. Year, Make, and Model – Enter the year of the vehicle, the manufacturer, and the model. (E~~e~~xample:~~,~~ 2009, Ford F-150.)

Column 3. Serial Number (VIN) – Enter the V~~v~~ehicle I~~i~~dentification N~~n~~umber assigned by the manufacturer.

Schedule 1D, Part IB – Unit Type Categories Defined

Use this schedule to determine the total gallons of undyed diesel fuel consumed unloading bulk cargo by pumping. Carry this amount to p~~P~~age 2, Part 1, Line 5B and Part II, Section B, Line 8.

Schedule 1D, Part II – Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping Worksheet

A refund of tax paid on undyed diesel fuel will be granted based on a percentage of gallons consumed by a qualifying vehicle. The term "consumed by a qualifying vehicle" means fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle. Applicants using the unit type "All Others" from p~~P~~age 6, Schedule 1D, Part 1B, will be required to meet the same requirements for first-time filers and must provide vehicle specifications to the Department.

Use this schedule to calculate the total gallons of undyed diesel used for unloading bulk cargo by pumping.

Column A. Number of Units – List the number of units for each category type.

Column B. Type of Unit – This column represents the unit categories that are subject to refund.

Column C. Total Gallons Consumed – List the total gallons consumed by each unit category type. The gallons reported in this column must include undyed diesel fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle.

Column D. Percentage Allowed for Non-Tax Use – This column represents the percentage of undyed diesel fuel qualifying for refund.

Column E. Refundable Gallons – Calculate the number of gallons eligible for refund by multiplying Column (C) times Column (D).

Carry the total gallons of undyed diesel fuel consumed for unloading bulk cargo by pumping is p~~P~~age 2, Part I, Line 5b, and Part II, Section B, Line 8 of the return.

Computation of Eligible Gallons Consumed for Unloading Bulk Cargo by Pumping (Schedule 1D, Part II Worksheet)

A refund of tax paid on undyed diesel fuel will be granted based on a percentage of gallons consumed by a qualifying vehicle. The term "consumed by a qualifying vehicle" means fuel consumed for unloading bulk cargo by pumping and fuel used to propel the vehicle. Applicants using the unit type "All Others" from p~~P~~age 5, Schedule 1D, Part 1B, will be required to meet the same requirements for first-time filers and must provide vehicle specifications to the Department.

DRAFT

Florida Department of Revenue

Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida

DR-309640
R. 12/26 ~~01/13~~
~~TC~~
Rule 12B-5.150 F.A.C.
~~Florida Administrative Code~~
Effective 12/26 ~~01/13~~

This a~~A~~pplication is to be used for Calendar Year ____.

~~NOTE: Your refund application will be rejected if fields in red are no completed in full.~~

Applicant F~~f~~ederal E~~e~~mployer I~~i~~dentification N~~n~~umber: __-_______

Applicant Florida S~~s~~ales T~~t~~ax N~~n~~umber (I~~i~~f A~~a~~pplicable): __________

Telephone N~~n~~umber (I~~i~~nclude A~~a~~rea C~~c~~ode): __________

Email A~~a~~ddress: __________

Business Partner Number: _______

Part I – Computation of Net Refund Due

1. Total G~~g~~allons of U~~u~~ndyed D~~d~~iesel F~~f~~uel C~~c~~onsumed by M~~m~~otor C~~c~~oach D~~d~~uring I~~i~~dle in Florida (from Part III - Idle Consumption Schedule - "Total Gallons Eligible for Refund") .... ________
2. Total G~~g~~allons of U~~u~~ndyed D~~d~~iesel F~~f~~uel P~~p~~urchased in Florida (Part IV, Line 1) .... ________
3. Net R~~r~~efundable G~~g~~allons (lesser of Line 1 or Line 2) .... ________
4. Amount R~~r~~efundable P~~p~~er G~~g~~allon .... ________
5. Total F~~f~~uel T~~t~~ax R~~r~~efund (Line 3 multiplied by Line 4) .... ________
6. Average C~~c~~ost P~~p~~er G~~g~~allon E~~e~~xcluding F~~f~~uel T~~t~~ax (Part II, Line 17) .... $ ________
7. Net C~~c~~ost of R~~r~~efundable G~~g~~allons (Line~~s~~ 3 multiplied by Line 6) .... $ ________
8. Total S~~s~~tate S~~s~~ales T~~t~~ax (Line 7 multiplied by 6%) .... $ ________
9. Total D~~d~~iscretionary S~~s~~ales S~~s~~urtax (Line 7 multiplied by discretionary sales surtax rate) .... $ ________
10. Total S~~s~~ales T~~t~~ax D~~d~~ue (Line 8 plus Line 9) .... $ ________
11. Net R~~r~~efund D~~d~~ue (Line 5 minus Line 10) .... $ __,___,___.__

Part II – Computation of Average Cost Per Gallon

12. Total G~~g~~allons of U~~u~~ndyed D~~d~~iesel F~~f~~uel P~~p~~urchased in Florida (Part IV, Line 1) .... ________
13. Total C~~c~~ost of F~~f~~uel P~~p~~urchased in Florida (Part IV, Line 2) .... $ ________
14. Total S~~s~~tate & L~~l~~ocal O~~o~~ption F~~f~~uel T~~t~~ax R~~r~~ate for U~~u~~ndyed D~~d~~iesel .... ________
15. Total S~~s~~tate & L~~l~~ocal O~~o~~ption F~~f~~uel T~~t~~ax P~~p~~aid on P~~p~~urchases (Line 12 multiplied by Line 14) .... $ ________
16. Cost of F~~f~~uel (Line 13 minus Line 15) .... $ ________
17. Average C~~c~~ost P~~p~~er G~~g~~allon (Line 16 divided by Line 12 - carry to four ~~4~~ decimal places) Enter H~~h~~ere and on Part I, Line 6 .... $ ________

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

________________ Signature of Applicant

________________ Date

Mail to: Refunds, Florida Department of Revenue, PO Box 6490, Tallahassee FL 32314-6490
Fax: (850)~~850-~~410-2526

PART III
Schedule of Fuel Consumed During Idle Time in Florida

This schedule must include the applicable information for each motor coach that consumed diesel fuel tax-eligible for the refund.

Grand Total of Column F - Enter Here and On Part I, Line 1 ________

Column A	Column B	Column C	Column D	Column E	Column F
Bus Identification	Total Miles Operated in Florida	Total Miles Operated in All States	Percentage of Use in Florida (Column B divided by Column C)	Total Gallons Consumed During Idle Time*	**Total Gallons Consumed During Idle Time in Florida (Column D multiplied by Column E)**

Total Gallons Eligible For Refund - ________

* This figure must reflect the actual consumption of fuel at idle as determined via an on-board computer capable of measuring actual gallons consumed during idle. Motor coaches that ~~which~~ do not have an on-board computer with the capability to provide actual measurement of fuel consumed during idle are not eligible for the refund.

PART IV
Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach

Summary of Schedule

Line 1 - Total Gallons of Undyed Diesel Purchased in Florida .... ___________________ Enter on Part I, Line 2, and on Part II, Line 12 (Must Equal Sum of Column B*)

Line 2 - Total Price Paid For Gallons Purchased in Florida... ___________________ Enter on Part II, Line 13 (Must Equal Sum of Column D*)

* If actual invoices are submitted in lieu of completing Columns A through G, these totals must agree with the sum of the actual invoices.

Column A Invoice Number	**Column B** The number of gallons purchased	**Column C** Date Purchased	**Column D** Invoiced Price Including Taxes	**Column E** Name of Supplier	**Column F** The license number, or other identificatio number, of the motor coach	**Column G** The DEP storage tank facility identificatio number for the Supplier, or Supplier's FEIN

Attach additional sheets if needed.

General Information and Line-by-Line Instructions

A *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) ~~*Power of Attorney,* Florida Department of Revenue Form DR-835,~~ must be properly executed and included if this application is prepared by your representative.

What is Eligible for Refund?

The Florida fuel tax paid to your supplier on undyed tax-paid diesel fuel purchased in Florida and consumed by the engine of a “qualified motor coach during idle time for the purposes of running climate-control systems and maintaining electrical systems for the motor coach in this state. A “qualified motor coach is one which is:

- Privately owned~~.~~
- Designed to carry nine or more passengers~~.~~
- Has a gross vehicle weight of at least 33,000 pounds~~.~~
- Used exclusively in the commercial application of transporting passengers for compensation~~.~~
- Has the capacity to measure diesel fuel consumed in Florida during idling separate from diesel fuel consumed to propel the vehicle in this state, by way of an on-board computer~~.~~

When Can I File?

A purchaser may make one claim per calendar year. The annual refund claim must be submitted before April 1 of the year following the year in which the tax was paid.

Line-by-Line Instructions

You must first complete Schedules III and I .

Part I – Computation of Net Refund Due

Line 1. Enter the “Gallons Eligible for Refund” as reported on Part III - Schedule of Idle Consumption.

Line 2. Enter the total from Line 1, “Total Gallons of Undyed Diesel Purchased in Florida” (Sum of Column B) from Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach.

Line 3. Enter the lesser of Line 1 or Line 2. This will be the net number of gallons eligible for refund. Only gallons of fuel purchased in Florida are eligible for refund.

Line 4. The fuel tax rate eligible for refund during the calendar year, as provided in section 206.8745(8), Florida Statutes (F.S.), is entered by the Florida Department of Revenue.

Line 5. Multiply Line 3 by the rate shown on Line 4 and enter here. This is the amount of your fuel tax refund prior to the sales tax offset

Line 6. Enter the amount from Part II, Line 17.

Line 7. Multiply Line 3 by Line 6. This is the cost of the net gallons eligible for refund.

Line 8. Multiply Line 7 by 6% and enter here. This is the total state sales tax due on the cost of the fuel eligible for refund.

Line 9. Multiply Line 7 by the applicable local discretionary sales surtax rate in your county and enter here. The local discretionary sales surtax rate can be obtained on the Department's ~~of Revenue's~~ website ~~Internet site~~ at **floridarevenue.com/taxes/rates**.

Line 10. Add Line 8 and Line 9 and enter here. This is the total sales tax amount due on the gallons eligible for refund.

Line 11. Subtract Line 10 from Line 5 and enter here. This is the net amount of refund due.

Part II – Computation of Average Cost Per Gallon

Line 12. Enter the total from Line 1, “Total Gallons of Undyed Diesel Purchased in Florida” (Sum of Column B) from Part IV - Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach. This amount should be the same as the amount shown on Part I, Line 2.

Line 13. Enter the amount from Line 2 - “Total Price Paid for Gallons Purchased in Florida” from Part IV, Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach.

Line 14. The applicable state and local option tax rate for undyed diesel purchased during the calendar year, as provided in s. ~~section~~ 206.8745(8), F.S., ~~Florida Statutes,~~ is entered by the Department.

Line 15. Multiply Line 12 by Line 14 and enter total here. This is the total state and local option fuel taxes paid on undyed diesel purchased in Florida.

Line 16. Subtract Line 15 from Line 13 and enter here. This is the ~~your~~ total cost of undyed diesel purchased in Florida less the state and local taxes.

Line 17. Divide Line 16 by Line 12 and enter total here. **The result must be carried out to four decimal places.**

Part III – Schedule of Fuel Consumed During Idle in Florida

This schedule should be completed only for those buses that had some mileage in Florida.

Column A. Enter the motor coach identification number for each bus in this column. The identification number may be the vehicle serial number or license number.

Column B. Enter the total miles traveled by this bus in Florida during the calendar year.

Column C. Enter the total miles traveled by this bus in all states during the calendar year.

Column D. Divide Column B by Column C and enter the result here. This is the percentage of usage allocated to Florida.

Column E. Enter the total gallons consumed during idle by each bus for the calendar year. This must be supported by records generated from an on-board computer. The on-board computer

General Information and Line-by-Line Instructions continued

must be able to identify the motor coach, the **actual gallons consumed** during idle time, and the beginning and ending dates of the period in which the fuel was used.

Column F. Multiply Column D by Column E and enter the result here. This figure is the undyed diesel gallons consumed during idle in Florida. The total of this column, for all motor coaches, should be entered on Part I, Line 1 of the Refund Claim.

Part IV – Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach

The applicant must submit original invoices or copies of original purchase invoices showing the taxes paid. **An applicant may submit a schedule of purchases containing the information required by s. 206.41(5)(b)(1), F.S., instead of original invoices.** Completing Columns A through Column G on this schedule will satisfy these requirements. The information required by s.206.41(5)(b)1, F.S., is listed below:

a) The name, post office address, and residence address of the purchaser~~.~~

b) The number of gallons purchased~~.~~

c) The date on which the purchase was made~~.~~

d) The price paid for the motor fuel or diesel fuel~~.~~

e) The name and place of business of the seller of the motor fuel or diesel fuel~~.~~

f) The license number, or other identification number, of the motor vehicle or boat of the purchaser~~.~~

g) The Florida Department of Environmental Protection (DEP) storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303, F.S.

The Department of Revenue ~~We~~ will accept a fuel management report issued by a "third party" instead of the Schedule of Purchases. However, the fuel management report must provide the same information as required on the Schedule of Purchases with the exception of item (g) above.

All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

Whether you are submitting original invoices~~,~~ or completing the schedule of invoices, you must complete at least Line 1 and Line 2 of this s~~S~~chedule.

Line 1. Enter the total number of gallons purchased in Florida. If you are completing this schedule of invoices, this number must equal the total number of gallons reported in Column B of the schedule. If you are submitting original invoices without completing this schedule, the total number must equal the total number of gallons reflected on original invoices submitted with your refund application.

Line 2. Enter the total invoiced and paid cost of the gallons reported on Line 1. If you are completing this schedule of invoices, this number must equal the total cost reported in Column D of the schedule. If you are submitting original invoices without completing this schedule, the total number must equal the total price reflected on original invoices submitted with your refund application.

If you are submitting original invoices with your refund claim, it is preferable, but not required, that you complete Column A through Column G of this schedule. If you are not submitting original invoices with your refund claim, you **must** complete Column A through Column G for each purchase in Florida.

Column A. Enter the invoice number documenting the purchase.

Column B. The number of gallons purchased.

Column C. The date on which the purchase was made.

Column D. The price paid for the motor fuel or diesel fuel. This amount should be the total cost of the fuel including taxes.

Column E. The name of the seller of the diesel fuel.

Column F. The license number, or other identification number, of the motor coach.

Column G. The Department of Environmental Protection (DEP) storage tank facility identification number for the seller's location, if the location is required to be registered in accordance with s. 376.303 F.S., or the supplier's Federal Employer ~~Employee~~ Identification Number. The Department of Environmental Protection storage tank facility identification number can be obtained through DEP's website ~~Internet site~~ at **www.floridadep.gov/waste/permitting-compliance-assistance/content/storage-tank-facility-registration.** ~~**http://www.dep.state.fl.us/waste categories/tanks/pages/registration.htm.**~~

Mail to:	Refunds Florida Department of Revenue PO Box 6490 Tallahassee FL 32314-6490 (850)~~850-~~617-8585

DRAFT

Florida Department of Revenue
Application for Pollutants Tax Refund

DR-309660
R. 01/27 ~~01/20~~
Rule 12B-5.150, F.A.C.
Effective 01/27 ~~01/20~~

Complete Parts 1 through 6 and attach appropriate documentation. Type or print clearly. ~~Your refund application will be rejected if red boxes are not completed in full.~~

Handwritten Example: 0 1 2 3 4 5 6 7 8 9 — Typed Example: 0123456789
Use black ink.

Mail application to:
Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490

Part 1

Name of A~~a~~pplicant:

Mailing S~~t~~treet A~~a~~ddress:

Mailing C~~e~~ity, S~~s~~tate, ZIP:

Location S~~s~~treet A~~a~~ddress:

Location C~~e~~ity, S~~s~~tate, ZIP:

Business T~~t~~elephone N~~n~~umber (I~~i~~nclude A~~a~~rea C~~c~~ode): ___-___-____

Fax N~~n~~umber O~~o~~ptional (I~~i~~nclude A~~a~~rea C~~c~~ode): ___-___-____

Email A~~a~~ddress:

Part 2
Sign and date this form.

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

Signature of A~~a~~pplicant/R~~r~~epresentative:

Date:

Print N~~n~~ame:

Title:

Representative's P~~p~~hone N~~n~~umber: ___-___-____

Part 3
Enter amount of refund.

$ ___,___,___.__

Part 4
Provide the identification number under which the tax was paid.

Identification N~~n~~umber of A~~a~~pplicant:

Federal E~~e~~mployer I~~i~~dentification N~~n~~umber: __-_______

Fuel T~~t~~ax L~~l~~icense N~~n~~umber: __-_______

Business P~~p~~artner N~~n~~umber:

Part 5
Enter the period shown on the tax return(s) used to report the tax and/or when it was paid.

Period MM/DD/YY to MM/DD/YY

Paid MM/DD/YY to MM/DD/YY

Part 6
Clarify and speed up your refund claim by providing a brief explanation.

Reasons for this refund (additional sheets may be added):

T

	Coastal Protection	Water Quality	Inland Protection
Schedule A. Tax-paid petroleum bunkered in a vessel or exported			
1. Beginning Inventory (Must agree with closing inventory from prior quarter)			
2. Purchases (From completed Schedule 1 – Schedule of Purchases)			
3. Ending inventory (Use this figure for beginning inventory on next claim)			
4. Barrels consumed (Add Lines 1 and 2. Subtract Line 3)			
5. Barrels not eligible for refund			
6. Barrels claimed for refund (Line 4 minus Line 5)			
7. Refund (Line 6 multiplied by the rate per barrel)	$	$	$
Schedule B. Tax-paid motor oil and lubricants bunkered in a vessel or exported			
8. Beginning Inventory (Must agree with closing inventory from prior quarter)			
9. Purchases (From Schedule 1 – Schedule of Purchases)			
10. Ending inventory (Use this figure for beginning inventory on next claim)			
11. Gallons consumed (Add Lines 8 plus 9. Subtract Line 10)			
12. Gallons not eligible for refund			
13. Gallons claimed for refund (Line 11 minus Line 12)			
14. Refund (Line 13 multiplied by rate per gallon)	$	$	$
Schedule C. Tax-paid pollutant exported from the state by a licensee			
15. Beginning Inventory (Must agree with closing inventory from prior quarter)			
16. Purchases (From Schedule 1 – Schedule of Purchases)			
17. Ending inventory (Use this figure for beginning inventory on next claim)			
18. Barrels consumed (Add Lines 15 plus 16. Subtract Line 17)			
19. Barrels not eligible for refund			
20. Barrels claimed for refund (Line 18 minus Line 19)			
21. Refund (Line 20 multiplied by rate per barrel)	$	$	$
Schedule D. Solvents			
22. Beginning Inventory (Must agree with closing inventory from prior quarter)			
23. Purchases (From Schedule 1 – Schedule of Purchases)			
24. Ending inventory (Use this figure for beginning inventory on next claim)			
25. Gallons consumed (Add Lines 22 plus 23. Subtract Line 24)			
26. Gallons not eligible for refund			
27. Gallons claimed for refund (Line 25 minus Line 26)			
28. Refund (Line 27 multiplied by rate per gallon)	$	$	$

29. Net refund due (Add Lines 7 plus 14 plus 21 and Line 28)	$

Schedule 1

Purchase Invoices for Florida Pollutants Taxes Paid

Attachment Schedule for Pollutants Used in Marine Bunkering Engaged in Interstate or Foreign Commerce and/or Exported Out of Florida

Company Name	Quarter Ending	Lic/FEIN

Invoice Number	Purchase Date	Supplier's Name	Supplier's FEIN	Supplier's Address	Type of Pollutant Purchased	Tax-paid Gallons or Barrels Purchased	FL Pollutants Tax Paid Water Quality	FL Pollutants Tax Paid Inland Protection	FL Pollutants Tax Paid Coastal Protection	Total Florida Pollutants Tax Paid
					Total					

Schedule 2

Sales Invoices for Proof of Florida Pollutants Taxes Paid

Computation Worksheet for Pollutants Used in Marine Bunkering Engaged in Interstate or Foreign Commerce and/or Pollutants Exported Out of Florida

Company Name	Quarter Ending	Lic/FEIN

Invoice Number	Delivery Date	Purchaser's Name	Vessel's Name if Applicable (Marine Bunkering Only)	Point of Destination if Applicable	Gallons or Barrels Sold	Type of Pollutant

Barrels sold		x		=		Florida Water Quality Tax
Gallons sold		x		=		Florida Water Quality Tax
Barrels sold		x		=		Florida Inland Protection Tax
				TOTAL REFUND	$	

The refund rate for inland protection is:
0.80 cents per barrel for petroleum products

The refund rate for water quality is:
0.05 cents per barrel for petroleum products and all other pollutants not listed
0.02 cents a barrel for ammonia
0.059 cents per gallon for solvents
0.025 cents per gallon for motor oil and lubricants

Important Information Concerning Pollutants Tax Returns

A *Florida Department of Revenue Power of Attorney and Declaration of Representative* (Form DR-835) ~~Power of Attorney, Florida Department of Florida Form DR-835,~~ must be properly executed and included if this application is prepared by your representative.

1. Only persons licensed according to c~~C~~hapter 206, Florida Statutes (F.S.), can apply for a pollutant tax refund. Refund applicants are entitled to a refund of:
   A. Tax-paid petroleum products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
      1) Refund of 5 cents per barrel levied under section (s.) 206.9935(2), F.S. (Tax for Water Quality).
      2) Refund of 80 cents per barrel levied under s. 206.9935(3), F.S. (Tax for Inland Protection).

   B. Tax-paid motor oil and lubricants products exported from the state or bunkered into marine vessels engaged in interstate or foreign commerce.
      1) Refund of 2.5 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality), for motor oil and lubricants.

   C. Tax-paid ammonias or products containing ammonia exported from the state.
      1) Refund of 2 cents per barrel levied under s. 206.9935(2), F.S. (Tax for Water Quality), for ammonia.
      2) The timing of the refund claim is based on the date on which the pollutant or the product containing the pollutant was exported and not the date on which the pollutant was originally purchased.

   D. Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or consumed, blended, or mixed to produce a pollutant that is subject to the tax for water quality.
      1) Refund of 5.9 cents per gallon levied under s. 206.9935(2), F.S. (Tax for Water Quality).

2. The claim~~Claim~~ must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month when a justified excuse is submitted in writing and the **last preceding claim** was filed timely.

3. Amended applications for the prior calendar quarter must be received by the Florida Department of Revenue by the current calendar quarter's deadline. A refund will not be authorized for an amount less than $5 for any given period.

Purchases Made During	Claims Must Be Filed By*	With A Written Excuse – No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28

*Amended application for prior quarter must be received by current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.

4. All applications for refund must contain sufficient information and documentation for the Department to determine the amount of the refund claim due. This information and documentation must also be maintained at your place of business. If your application does not contain the information and documentation required for the Department to determine the amount of refund due, the Department will issue a written request to you for the additional information or documentation required to determine the amount of refund due. The written request will be issued within 30 days of receipt of your application.

   Evidence includes ~~may include~~ items such as tax-paid invoices, applicable export schedules, and/or shipping and delivery documents.

   Purchase invoices verifying the payment of taxes imposed under s. 206.9935, F.S., must contain the following information:
   - Invoice number
   - The name, mailing address, and location address of the supplier
   - Type of pollutant and the number of gallons or barrels purchased
   - Purchase date
   - The pollutant tax paid per gallon or per barrel
   - The Florida Department of Environmental Protection storage tank facility identification number for the supplier, if applicable, or supplier's Federal Employer Identification Number (FEIN)

   If a taxpayer is remitting pollutants tax via Form DR-904 (*Pollutants Tax Return*), a copy of the DR-904 must be provided at the time of refund submission.

   Sales invoices must contain the following:
   - Invoice number
   - Delivery date
   - Purchaser's name
   - Vessel's name (if applicable)
   - Point of destination (if applicable)
   - Gallons or barrels sold
   - Type of pollutant

   Instead of original purchase and sales invoices, you may submit schedules that include the information required above.

5. First-time users of this form must provide proof of pollutants tax paid by submitting either invoices or Form DR-904. If beginning inventory is being claimed, proof of pollutants tax paid for the beginning inventory must be provided either by invoices or by Form DR-904.

6. In the event of an overpayment of any refund, the Department will refuse to make further refunds and advise the payee of the amount to be reimbursed.

7. Any person licensed according to c~~C~~hapter 206, F.S., who is eligible for a refund according to s. 206.9942, F.S., may, take a credit on the monthly *Pollutants Tax Return* (Form DR-904), instead of applying for a refund. The credit taken must not exceed the tax imposed on those gallons which would otherwise be eligible for refund. Any request for credit must be supported by a charge ticket, sales slip, invoice, or other tangible evidence of the sale showing the tax was paid to the state or supplier; applicable export schedules; and shipping and delivery documents.

DR-309660 Line-By-Line Instructions

Schedule A — Tax-paid petroleum products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

Line 1. **Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".

Line 2. **Barrels purchased** – This represents petroleum products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.

Line 3. **Ending inventory**** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 4. **Total barrels consumed** – Line 1 plus Line 2 minus Line 3.

Line 5. **Barrels not eligible for refund** – This represents petroleum products that ~~which~~ were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Line 6. **Barrels claimed for refund** – This represents petroleum products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Schedule B — Tax-paid motor oil and lubricant~~s~~ products exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce by a licensed terminal supplier, importer, exporter, producer, wholesaler, or dealer.

Line 8. **Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".

Line 9. **Gallons purchased** – This represents motor oil and lubricant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.

Line 10. **Ending inventory**** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 11. **Total gallons exported** – Line 8 plus Line 9 minus Line 10.

Line 12. **Gallons not eligible for refund** – This represents motor oil and lubricant products that ~~which~~ were not exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Line 13. **Gallons claimed for refund** – This represents motor oil and lubricant products that were exported from the state or bunkered into a marine vessel engaged in interstate or foreign commerce.

Schedule C — Tax-paid pollutants produced in, imported into, or purchased in this state and said pollutants or products containing said pollutants are exported from this state.

Line 15. **Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".

Line 16. **Barrels purchased*** – This represents pollutant products purchased during this calendar quarter. The information provided with Schedule 1 must support these purchases.

Line 17. **Ending inventory**** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 18. **Total barrels exported** – Line 15 plus Line 16 minus Line 17.

Line 19. **Barrels not eligible for refund** – This represents pollutants or products containing said pollutants that ~~which~~ were not exported from the state.

Line 20. **Barrels claimed for refund** – This represents pollutants or products containing said pollutants that ~~which~~ were exported from the state.

Schedule D — Tax-paid solvents exported or consumed in the manufacture or production of a product that is not a pollutant or tax-paid solvents which were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

Line 22. **Beginning inventory** – Must be the same as closing inventory from prior quarter. If prior quarters claim was not filed, enter "0".

Line 23. **Gallons purchased*** – This represents solvents purchased during this calendar quarter. The information provided with Schedule must support these purchases.

Line 24. **Ending inventory**** – Actual physical inventory as of the last day of this quarter. This will be the beginning inventory for the next quarter. If no refund is due but a closing inventory exists, the claim form must be filed.

Line 25. **Total gallons consumed** – Line 22 plus Line 23 minus Line 24.

Line 26. **Gallons not eligible for refund** – This represents solvents that ~~which~~ were not exported or consumed in the manufacture or production of a product that is not a pollutant or solvents that ~~which~~ were not subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

Line 27. **Gallons claimed for refund** – This represents the total solvents that ~~which~~ were exported or consumed in the manufacture or production of a product that is not a pollutant or solvents that ~~which~~ were subsequently consumed, blended, or mixed to produce a pollutant that is subject to tax.

* To convert solid pesticides and liquid ammonia from pounds to gallons, 10 pounds of solid pesticides equals one gallon and 5.14 pounds of ammonia at 60 degrees Fahrenheit equals one gallon. One barrel is the equivalent of 42 gallons.

** Pollutant products are considered a part of ending inventory until sold or exported.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE

INSURANCE PREMIUM TAXES, FEES AND SURCHARGES

AMENDING RULE 12B-8.003

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendment to Rule 12B-8.003, F.A.C., is to amend the order of credits per ss. 37 and 38, Ch. 2026-239, L.O.F., for forms DR-908 – Insurance Premium Taxes and Fees Return, and DR-908N - Instructions for Preparing Form DR-908.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12B-8.003, F.A.C., amends the order of credits per ss. 37 and 38, Ch. 2026-239, L.O.F., for forms DR-908 – Insurance Premium Taxes and Fees Return, and DR-908N - Instructions for Preparing Form DR-908.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12B-8.003: Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-8.003, F.A.C., is to amend the order of credits per ss. 37 and 38, Ch. 2026-239, L.O.F., for forms DR-908 – Insurance Premium Taxes and Fees Return, and DR-908N - Instructions for Preparing Form DR-908.

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

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

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

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 213.06(1), 402.261(7)(a), 624.509(3), 624.511(1), 624.518(1), 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, 213.235, 213.37, 213.755, 220.183, 220.18775, 220.191, 252.372, 288.062, 402.261, 420.50872, 440.51, 443.1216, 624.4621(7), 624.4625(4), 624.475, 624.509, 624.5091, 624.5092, 624.50921, 624.5107, 624.5108, 624.510, 624.5105, 624.51058, 624.511, 624.515, 624.518, 624.519, 624.610, 627.311(7), 627.351, 627.357(9), 628.6015, 629.401(4), 629.5011, 634.131, 634.313(2), 634.415(2), 636.066 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.003 Tax Statement; Overpayments.

(1) through (3) No change.

Form Number	Title	Effective Date
(4) No change.		
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2026</u> ~~2025~~ (<u>http://flrules.org/Gateway/reference.asp?No=Ref-20145</u>) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18798)~~	<u>01/27</u> ~~01/26~~
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (<u>http://flrules.org/Gateway/reference.asp?No=Ref-20146</u>) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18799)~~	<u>01/27</u> ~~01/26~~
(6) DR-350900 No change.		

Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 402.261(7)(a), 624.509(3), 624.511(1), , 624.518(1), 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, 213.235, 213.37, 213.755, 220.183, 220.18775, 220.191, 252.372, *288.062, 402.261, 420.50872, 440.51, 443.1216, 624.4621(7), 624.4625(4), 624.475, 624.509, 624.5091, 624.5092, 624.50921, 624.5107, 624.5108, 624.510, 624.5105, 624.51058, 624.511, 624.515, 624.518, 624.519, 624.610, 627.311(7), 627.351, 627.357(9), 628.6015, 629.401(4), 629.5011, 634.131, 634.313(2), 634.415(2), 636.066 FS. History–New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 12-31-20, 5-23-22, 1-1-23, 1-1-24, 2-20-25, 1-1-26,___.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

DRAFT

Florida Department of Revenue
Insurance Premium Taxes and Fees Return
For Calendar Year 2026 ~~2025~~

Return is due March 1, 2027 ~~2026~~

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		
3.5	Property Insurance Discount to Policyholders Credit 3.5		
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 (Line 3 minus Line 3.5 plus sum of Line 4 through Line 10) 11		

~~DR 908~~

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 2026 ~~2025~~ Insurance Premium Taxes and Fees

Do not detach coupon.

DR-908
R. 01/27 ~~01/26~~

To ensure proper credit to your account, enclose your check with tax return when mailing.

Check here if you transmitted funds electronically ▶

~~DR 908~~

Return is due March 1, 2027 ~~2026~~

Enter name and address, if not pre-addressed:

Name
Address
City/St/ZIP

	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.

12. Less: Installments Paid **(include quarterly statement filing fees and surcharges)**. See instructions.
1st Quarter ____________ 2nd Quarter ____________ 3rd Quarter ____________
If amended return: Add amount paid with the original return ____________
Deduct amount refunded with the original return (____________)
Total Installment Payments 12

US Dollars | Cents

13. Net Tax Due or Overpayment (Line 11 minus Line 12) .... Check here if negative ☐ 13

14. Penalty (10% Late Penalty) 14

15. Interest (See instructions) 15

16. Amount Due With This Return. Enter on payment coupon also.
(Sum of Lines 13, 14, and 15. If less than zero, enter on Line 17) 16

17. **Overpayment to be Refunded.** Enter on payment coupon also 17

Contact person	Phone number	Fax number
E-mail address	State of domicile	Location of corporate books

All Taxpayers Are Required to Answer Questions A and B Below as Appropriate.

A. Is the insurer a member of an affiliated group whose parent company made a timely election, which included the insurer, for the alternative salary credit calculation under section (s.) 624.509(5)(a)2., Florida Statutes (F.S.)? (Refer to Schedule IV instructions for more information.)

☐ **YES**

☐ **NO**

B. Did you use the Department's address database or third party software, where the software company indicated that they used the Department's address database, when you sourced your premiums to the local taxing jurisdictions reported on Schedule XII and/or Schedule XIII? (Refer to Schedule XII and XIII instructions for more information.)

☐ **Department's database**

☐ **Software company's product where the software company indicated that they used the Department's address database**

☐ **NO**

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign here	Signature of officer / Date	Title	
Paid preparers only	Preparer's signature / Date	Preparer check if self-employed ☐	Preparer's PTIN
	Firm's name (or yours if self-employed) and address	FEIN	
		ZIP	

1. Have you signed your check?
2. Have you signed your return?
3. Have you attached the Florida State Page of the Annual Statement filed with the Florida Department of Financial Services?

Make check payable and mail to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0150

For refunds, mail to:

Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

Name ______________________ FEIN ______________________ Taxable Year ____________

SCHEDULE I COMPUTATION OF INSURANCE PREMIUM TAX (Not To Be Used for Wet Marine and Transportation Tax)

***** Include the Florida State 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	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3 minus credit used Schedule XI, Line 7)	
4.	Eligible Corporate Income Tax Credit (Schedule V, Line 11)	
5.	Salary Tax Credit (Schedule V, Line 12)	
6.	Strong Families Tax Credit (credit for contributions to eligible charitable organizations) (Schedule V, Line 13) (Enter here and include on Schedule XIV, Line 12, Column A)	
7.	Live Local Program Credit (Schedule V, Line 14) (Enter here and include on Schedule XIV, Line 12, Column A)	
8.	Child Care Tax Credits (Schedule V, Line 15) (Enter here and include on Schedule XIV, Line 12, Column A)	
9.	Home Away From Home Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
10. ~~9.~~	Rural Community Investment Program Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
11. ~~10.~~	Florida Life and Health Insurance Guaranty Association Credit (Schedule VII, Line 1)	
12. ~~11.~~	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)	
13. ~~12.~~	Capital Investment Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
14. ~~13.~~	Florida Tax Credit Scholarship Program Credit (Schedule V, Line 16), (Enter here and include on Schedule XIV, Line 12, Column A)	
~~14.~~	~~New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)~~	
15.	New Worlds Reading Initiative Credit (Schedule V, Line 17), (Enter here and include on Schedule XIV, Line 12, Column A)	
16.	Total Credits (Sum of Line 1 through Line 15. Enter here and on Page 1, Line 2) →	

Name________________________________ FEIN_____________________________ Taxable Year ___________

SCHEDULE IV COMPUTATION OF SALARY CREDIT

***** Include Your Florida Department of Revenue Forms RT-6 and RTS-71 if Claiming this Credit *****

1.	Total Premium Tax Due (Schedule I, Line 12)	
2.	Less: Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
3.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
4.	Corporate Income Tax Paid (Florida Form F-1120, Line 13)	
5.	Total (Line 1 minus Line 2 through Line 4)*	
6.	Eligible Florida Salaries (See Instructions)	
7.	Multiply Line 6 by 0.15	
8.	Salary Credit - (Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4)* →	

* If zero or less, enter -0-

SCHEDULE V CORPORATE INCOME, SALARY AND CREDIT LIMITATIONS

1.	Total Corporate Income Tax Paid (Florida Form F-1120, Line 13)**	
2.	Less: Corporate Income Tax Credit Taken against Wet Marine and Transportation Insurance Tax (Schedule XI, Line 5)	
3.	Eligible Net Corporate Income Tax (Line 1 minus Line 2)	
4.	Salary Credit (Schedule IV, Line 8)	
5.	Total Premium Tax Due (Schedule I, Line 12)	
6.	Less: Workers' Compensation Administrative Assessment Credit (Schedule VI, Line 4)	
7.	Firefighters' Pension Trust Fund Credit (Schedule XII - B, Line 3)	
8.	Municipal Police Officers' Retirement Trust Fund Credit (Schedule XIII - B, Line 3)	
9.	Premium Tax Due After Deductions (Line 5 minus Lines 6 through 8)	
10.	Corporate Income Tax and Salary Credit Limitation (Multiply Line 9 by 0.65)	
11.	Eligible Net Corporate Income Tax Credit (Enter the lesser of Line 3 or Line 10 here and on Schedule III, Line 4)* →	
12.	Salary Tax Credit (Enter the lesser of Line 4 or the difference between Lines 10 and 11 here and on Schedule III, Line 5)* A reduction to the salary credit may be required if the election under s. 624.509(5)(a)2., F.S., applies (See Instructions). →	
13.	Strong Families Tax Credit (credit for contributions to eligible charitable organizations) (Enter the lesser of your 2026 ~~2025~~ eligible contribution plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11 and 12] here and on Schedule III, Line 6.) Attach copies of the certificates of contribution from the eligible charitable organization(s).	
14.	Live Local Program Credit (Enter the lesser of your 2026 ~~2025~~ eligible contribution plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11, 12, and 13] here and on Schedule III, Line 7.) Attach copies of the certificates of contribution from the Florida Housing Finance Corporation.	
15.	Child Care Tax Credits (Enter the lesser of your approved tax credit under s. 402.261, F.S. plus carry forward credits, or the result of [Schedule V, Line 9 less Lines 11, 12, 13, and 14] here and on Schedule III, Line 8.) Attach a copy of your credit approval letter.	
16.	Florida Tax Credit Scholarship Program Credit (Enter the lesser of your 2026 ~~2025~~ eligible contributions plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11, 12, 13, 14, and 15] here and on Schedule III, Line 14 ~~13~~.) Attach copies of the certificates of contribution from each nonprofit scholarship funding organization.	
17.	New Worlds Reading Initiative Credit (Enter the lesser of your 2026 ~~2025~~ eligible contribution plus carry forward credits or the result of [Schedule V, Line 9 less Lines 11, 12, 13, 14, 15, and 16] here and on Schedule III, Line 15.) Attach copies of the certificates of contribution from the Administrator.	

* 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 State Page)*	
2.	Multiply Line 1 by 0.0175 (Self Insurers multiply by 0.016)	
3.	Administrative Assessments Paid to Workers' Compensation Trust Fund (Florida Carrier and Self Insurance Fund Quarterly Premium Reports must be attached)	
	a. First Quarter Assessment __________ b. Second Quarter Assessment __________	
	c. Third Quarter Assessment __________ d. Fourth Quarter Assessment __________	
	Total Administrative Assessments Paid*	
4.	Workers' Compensation Administrative Assessment Credit (Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1)* →	

* If zero or less, enter -0-

SCHEDULE VII FLORIDA LIFE & HEALTH INSURANCE GUARANTY ASSOCIATION CREDIT (FLAHIGA)

***** Be Sure To Include Your FLAHIGA Certificates of Contribution if Claiming this Credit *****

Year	Total Class B and C Assessments Paid	- Refunds	= Total Assessments Paid	x Rate	= Credit Amount	Year
1983				.001		1983
1984				.001		1984
1985				.001		1985
1986				.001		1986
1987				.001		1987
1988				.001		1988
1989				.001		1989
1990				.001		1990
1991				.001		1991
1992				.001		1992
1993				.001		1993
1994				.001		1994
1995		*		.001		1995
1996				.001		1996
~~2005~~				~~.050~~		~~2005~~
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
2016				.050		2016
2017				.050		2017
2018				.050		2018
2019				.050		2019
2020				.050		2020
2021				.050		2021
2022				.050		2022
2023				.050		2023
2024				.050		2024
2025				.050		2025
1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 11 ~~10~~)(1)				→		

* 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.

(1) 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 (1)	*	15%	
4.	*Commercial Multiple Peril – Rental Condo Units (1)	*	25%	
5.	*Farmowners Multiple Peril	*	15%	
6.	*Crop	*	0%	
7.	Residential Allied Lines		5%	
8.	*Commercial Allied Lines	*	5%	
9.	Homeowners Multiple Peril		25%	
10.	Ocean Marine		10%	
11.	Inland Marine		12%	
12.	Earthquake		5%	
13.	Other			
14.	Total Taxable Premiums (Sum of Line 1 through Line 13)			
15.	State Fire Marshal Tax Due (Multiply Line 14 by 0.01) (2) →			
16.	*Additional Premiums Subject to Surcharge (See Instructions)			
17.	*Total Premiums Subject to Surcharge (See Instructions)			
18.	Surcharge Due (Multiply Line 17 by 0.001) (2) →			
19.	Total State Fire Marshal Tax Due Plus Total Surcharge Due (Line 15 plus Line 18) (Enter here and on Page 1, Line 4) →			

(1) Report the combined total for both the “non-liability” and “liability” portions.
(2) If zero or less, enter -0-

SCHEDULE XI **WET MARINE AND TRANSPORTATION TAX**

1.	Net Premiums (See Instructions)	
2.	Less: Net Losses Paid	
3.	Gross Underwriting Profit (Line 1 minus Line 2)*	
4.	Wet Marine and Transportation Tax (Multiply Line 3 by 0.0075)	
5.	Corporate Income Tax Credit (Florida Form F-1120, Line 13. See Instructions)	
6.	Firefighters’ Pension Trust Fund Credit (Schedule XII - B, Line 3. See Instructions)	
7.	Municipal Police Officers’ Retirement Trust Fund Credit (Schedule XIII - B, Line 3. See Instructions)	
8.	Community Contribution Credit (Total credits approved under s. 624.5105, F.S. See Instructions)	
9.	Net Tax Due (Line 4 minus Lines 5 through 8. Enter here and on Page 1, Line 5)* →	

* If zero or less, enter -0-

Name_______________________________ FEIN_____________________________ Florida Code ___________

SCHEDULE XII - A **FIREFIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
015	Boca Grande Fire Control District	
017	Bonita Springs Fire Cont. & Rescue Dist.	
021	Destin Fire Control District	
023	East Lake Tarpon Spec. Fire Cont. Dist.	
024	Greater Naples Fire Rescue District	
025	East Niceville Fire District	
027	Englewood Area Fire Control District	
029	Estero Fire Rescue District	
033	Holley-Navarre Fire Protection District	
043	Midway Fire District	
046	Navarre Beach Fire Rescue District	
047	North Bay Fire District	
050	North Collier Fire Ctrl & Rescue District	
053	North River Fire District	
055	Ocean City-Wright Fire Control District	
057	Okaloosa Island Fire Control District	
059	Pace Fire Rescue District	
060	Palm Harbor Spec. Fire Control & Rescue District	
064	San Carlos Park Fire Protection & Rescue Service District	
067	South Walton Fire District	
069	Southern Manatee Fire & Resc. District	
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	

Code	Municipality/ Fire Control District	Total Taxable Premiums
290	Davenport	
292	Davie	
293	Daytona Beach	
296	Deerfield Beach	
298	Deland	
301	Delray Beach	
303	Deltona	
316	Dunedin	
326	Eatonville	
331	Edgewater	
349	Eustis	
359	Fernandina Beach	
361	Flagler Beach	
371	Fort Lauderdale	
374	Fort Myers	
379	Fort Walton Beach	
385	Fruitland Park	
387	Gainesville	
402	Golf	
416	Greenacres	
427	Gulfport	
428	Gulf Stream	
431	Haines City	
432	Hallandale Beach	
438	Havana	
442	Hialeah	
446	Highland Beach	
452	Hillsboro Beach	
458	Holly Hill	
459	Hollywood	
464	Homestead	
475	Hypoluxo	
477	Indialantic	
480	Indian River Shores	
491	Jacksonville (Consol.)	
492	Jacksonville Beach	
502	Jupiter Inlet Colony	
504	Kenneth City	
505	Key Biscayne	
506	Key Colony Beach	
509	Key West	
515	Kissimmee	
521	LaBelle	
526	Lake Alfred	
530	Lake City	
539	Lake Mary	
544	Lake Wales	
545	Lake Worth Beach	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
554	Lauderdale-by-the-Sea	
Subtotal		

Name________________ FEIN________________ Florida Code________

SCHEDULE XII - B **FIREFIGHTERS' PENSION TRUST FUND**

Code	Municipality/ Fire Control District	Total Taxable Premiums
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
602	Mangonia Park	
603	Marathon	
604	Marco Island	
607	Marianna	
620	Melbourne	
626	Miami	
627	Miami Beach	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
687	North Miami Beach	
690	North Port	
691	North Redington Beach	
693	Oakland Park	
695	Ocala	
698	Ocean Ridge	
701	Ocoee	
706	Okeechobee	
709	Oldsmar	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
747	Palm Beach Shores	
748	Palm Coast	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
811	Punta Gorda	
816	Quincy	
824	Redington Beach	
825	Redington Shores	

Code	Municipality/ Fire Control District	Total Taxable Premiums
831	Riviera Beach	
836	Rockledge	
844	Safety Harbor	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
869	Sarasota	
870	Satellite Beach	
871	Sea Ranch Lakes	
874	Sebring	
875	Seminole	
896	South Pasadena	
900	Starke	
909	Sunrise	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	
926	Tequesta	
930	Titusville	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
966	West Palm Beach	
978	Wilton Manors	
980	Windermere	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XII, you must answer Question B on Page 2.

Subtotal from Page 7......................1. ________

Subtotal from Page 8......................2. ________

Total Tax ....3. ________
[Line 1 plus Line 2 times 1.85% (0.0185). Enter here and on Page 1, Line 6] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums to the fire control district or municipality. Do NOT use ZIP codes. For more information, see instructions.

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	Belleview	
183	Boca Raton	
189	Bowling Green	
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 Beach	
546	Lakeland	
551	Lauderhill	
552	Lantana	
553	Largo	
560	Leesburg	
579	Longwood	
590	Lynn Haven	
595	Madison	
596	Maitland	
604	Marco Island	
607	Marianna	
618	Medley	
620	Melbourne	
621	Melbourne Beach	
626	Miami	
627	Miami Beach	
628	Miami Shores Village	
629	Miami Springs	
640	Milton	
645	Miramar	
649	Monticello	
655	Mount Dora	
666	Naples	
671	Neptune Beach	
675	New Port Richey	
676	New Smyrna Beach	
686	North Miami	
Subtotal		

Name________________________________ FEIN_____________________________ Florida Code ____________

SCHEDULE XIII - B **MUNICIPAL POLICE OFFICERS' RETIREMENT TRUST FUND**

Code	Municipality	Total Taxable Premiums
687	North Miami Beach	
690	North Port	
693	Oakland Park	
695	Ocala	
701	Ocoee	
706	Okeechobee	
722	Orange Park	
725	Orlando	
728	Ormond Beach	
736	Oviedo	
743	Palatka	
744	Palm Bay	
746	Palm Beach Gardens	
752	Palmetto	
754	Panama City	
755	Panama City Beach	
761	Parkland	
770	Pembroke Pines	
773	Pensacola	
776	Perry	
787	Pinellas Park	
789	Plantation	
790	Plant City	
796	Pompano Beach	
801	Port Orange	
807	Port St. Lucie	
811	Punta Gorda	
816	Quincy	
831	Riviera Beach	
836	Rockledge	
839	Royal Palm Beach	
846	St. Augustine	
849	St. Cloud	
855	St. Petersburg	
856	St. Pete Beach	
865	Sanford	
867	Sanibel	
869	Sarasota	
870	Satellite Beach	
873	Sebastian	
874	Sebring	
894	South Miami	
900	Starke	
909	Sunrise	
911	Surfside	
912	Sweetwater	
916	Tallahassee	
918	Tampa	
919	Tamarac	
920	Tarpon Springs	
921	Tavares	
925	Temple Terrace	

Code	Municipality	Total Taxable Premiums
926	Tequesta	
930	Titusville	
936	Umatilla	
938	Valparaiso	
941	Venice	
944	Vero Beach	
946	Village of North Palm Beach	
947	Village of Palm Springs	
954	Wauchula	
963	West Melbourne	
966	West Palm Beach	
976	Williston	
978	Wilton Manors	
984	Winter Garden	
985	Winter Haven	
986	Winter Park	

In addition to completing Schedule XIII, you must answer Question B on Page 2.

Subtotal from Page 9 ....1. ______

Subtotal from Page 10 ....2. ______

Total Tax ....3. ______
[Line 1 plus Line 2 times 0.85% (0.0085). Enter here and on Page 1, Line 7] (If zero or less, enter 0)

Use the physical location of the property when allocating premiums. Do NOT use ZIP codes. For more information, see instructions.

Name ______________________ FEIN ______________________ Taxable Year __________

SCHEDULE XIV **RETALIATORY TAX COMPUTATION**

		Column A State of Florida*	Column B State of Incorporation*
1.	Net Premium Tax Due (Page 1, Line 3 plus Line 5. See note below)		
2.	80% of Salary Tax Credit Taken (Page 3, Schedule III, Line 5)		
3.	Total Corporate Income Tax (See note below)		
4.	Intentionally Left Blank		
5.	Firefighters' Pension Trust Fund		
6.	Municipal Police Officers' Retirement Trust Fund		
7.	Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)		
8.	Fire Marshal Taxes		
9.	Annual and Quarterly Statement Filing Fees		
10.	Annual License Tax and Certificate of Authority		
11.	Agents' Fees		
12.	Other Taxes and Fees (Include Schedule)		
13.	Workers' Compensation Credit		
14.	Total (Sum of Lines 1 through Line 13)		
15.	Retaliatory Tax Due [Line 14, Column B (State of Incorporation) minus Line 14, Column A (State of Florida). Enter here and on Page 1, Line 8.]* →		

NOTE: Compute Column B using the state of incorporation's tax law to determine tax owed using Florida premiums, personnel, and property. Attach all applicable returns and schedules.

* If zero or less, enter -0-

SCHEDULE XV **NOT USED**

SCHEDULE XVI **SURCHARGE ON COMMERCIAL/RESIDENTIAL POLICIES**

Type of Policy	Policies Subject to Surcharge (sum of 4 quarters)	Rate	Surcharge Due
A. Commercial		X $ 4.00	A.
B. Residential		X $ 2.00	B.
Total Surcharge Due for the Calendar Year (Total A + B). *Enter here and include on Page 1, Line 10 with total from Schedule XVII. →			

* The Total Surcharge Due should be greater than the sum of the first three quarters reported on Forms DR-907.

SCHEDULE XVII **PAYMENT DUE FROM FLORIDA LIFE AND HEALTH INSURANCE GUARANTY ASSOCIATION (FLAHIGA) REFUND**

1. Total payment due from FLAHIGA refunds received this year, if any, and previously claimed as credit. Enter here and include on Page 1, Line 10 with total from Schedule XVI. (See Instructions) →	

References

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

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.

FLORIDA DEPARTMENT OF REVENUE

DRAFT

Instructions for Preparing Form DR-908
Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, 2026 ~~2025~~

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 the *Insurance Premium Taxes and Fees Return* (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)~~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 Form DR-908 is based on a calendar year ending December 31.

Payment of Tax
The balance of tax shown to be due on the return must be paid in full with the return. Failure to pay the tax on time will subject the taxpayer to assessment of penalties and interest.

Electronic Filing
You are able to file and pay insurance premium tax electronically using the Department's secure website. Online electronic filing offers the uploading of Schedule XII, Firefighters' Pension Trust Fund, and Schedule XIII, Municipal Police Officers' Retirement Trust Fund, automatic calculations, and automatic entry for data appearing in more than one schedule. If you paid **$5,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers may request a waiver by calling (850)~~850-~~488-6800. Please visit the Department's website at **floridarevenue.com/taxes/eservices** for more information.

Important: Please verify that the Federal Employer Identification Number (FEIN) is correct on your tax return and that it exactly matches the FEIN under which your funds are electronically transmitted. If you are transmitting funds for more than one account, ensure accurate credit by making separate transmissions for **each** account.

Attachments and Statements
A copy of the Florida State Page from the Annual Statement must be attached to Form DR-908 when it is filed. If you ar claiming the salary tax credit, you must also submit copies of the Department of Revenue Form RT-6 (*Employer's Quarterly Report*) for each quarter of credit claimed and a copy of Form RTS-71 (*Quarterly Concurrent Employment Report*), if applicable. 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 file 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.

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 be signed.

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**, then select the type of change(s) you are requesting.

To Amend a Return
Amended returns must include all schedules and attachments, even those not affected by the amendment. Be sure to check the "Amended Return" box on Form DR-908, list the reason(s) for amending the return, and sign the return.

Declaration of Estimated Tax
Taxpayers are required to make three installment payments (Form DR-907) based on prior year tax due or current taxes due. You are able to file and pay insurance premium tax installments electronically using the Department's secure website.

When is the installment payment due and payable?
Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day. **When you electronically pay, or electronically file and pay at the same time, you must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the due date to avoid penalty and interest**. Keep the confirmation number in your records. See the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) at **floridarevenue.com/forms** in the eServices section for a list of deadlines.

What are the installment payments based on?
Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.** Because of the complexities of computing the standard 90% (0.90) installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27% (0.27) of the tax due in the preceding year for each installment payment. If each installment is 27% (0.27) of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of Strong Families Tax Credits, Live Local Program Credits, Florida Tax Credit Scholarship Program Credits, and New Worlds Reading Initiative Credits earned with contributions made for the current year. The installment amounts that must be paid to meet the prior year exception are also decreased by any Child Care Tax Credits earned during the tax year.

Where to Mail Your Form DR-907 and Payment:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0150

Penalty
Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90% (0.90) of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10% (0.10) on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

Interest
Interest accrues when a taxpayer fails to pay any amount due or any portion thereof, on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior year interest rates, visit **floridarevenue.com/taxes/rates**.

Contact Us:
Information and tutorials are available at **floridarevenue.com/taxes/education**.

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

If you have any questions, contact Taxpayer Services at (850)~~850~~ 488-6800, Monday through Friday, excluding holidays.

For a written reply to tax questions, em~~n~~ail Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

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

Part Two
Specific Instruction

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, email 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 16 ~~15~~, 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 3.5 Property Insurance Discount to Policyholders Credit
Enter the net amount of deductions provided to policyholders during the taxable year under s. 624.5108(8), F.S.
Attach a copy of the Quarterly and Annual Statement information required by s. 624.5108(8), F.S., which includes:

1) the number of policies that received a deduction during the period covered by the statement;
2) the total amount of deductions provided by the insurer during the period covered by the statement;
3) total premium related to insurance policies providing residential coverage on a dwelling; and
4) total premium related to policies, contracts, or endorsements providing personal or commercial lines of coverage for the peril of flood or excess coverage for the peril of flood on any structure or the contents of personal property contained therein.

Attach a schedule and explanation if there are any differences between the amount entered on this line and the amounts reported in the Annual Statement to the Florida Office of Insurance Regulation.

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 Officer 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 p~~P~~age 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 p~~P~~age 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 Line 3 minus Line 3.5, plus the sum of Lines 4 through 10 on Line 11 as total tax due.

Line 12. Installment Payments
Include on Line 12 all amounts paid on Line 6 of Form DR-907 for the taxable year, including penalty and interest.

If filing an amended return, be sure to add (on the line provided) the amount paid or deduct the amount refunded when you filed your original return

Line 13. Net Tax Due or Overpayment
Subtract the amount on Line 12 from Line 11 and enter the difference of tax due or overpayment

Lines 14 and 15. Penalty and Interest
If payment with this return includes interest which has accrued or penalty which has been incurred, the respective amounts should be entered on these lines. If a taxpayer has underpaid installment payments, penalty and interest should be computed and included on these lines.

A penalty of 10% (0.10) is imposed on any underpayment of taxes or delinquent taxes. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. For current and prior period interest rates, visit **floridarevenue.com/taxes/rates** or contact Taxpayer Services (see “Contact Us” on p~~P~~age 2).

Line 16. Amount Due With This Return
Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

Line 17. Amount of Overpayment to be Refunded
Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11% (0.11). For current and prior year interest rates, visit **floridarevenue.com/taxes/rates** or contact Taxpayer Services (see “Contact Us” on p~~P~~age 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 State 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% (0.0175). Enter this figure in the “Tax Due” column.

* Be sure to include a copy of the Florida State Page from the Florida Annual Statement (Exhibit of Premiums and Losses) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 2. Life
Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida State 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% (0.0175). Enter this figure in the “Tax Due” column

* Be sure to include a copy of the Florida State Page from the Florida Annual Statement (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 3. Accident and Health
Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida State 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% (0.0175). Enter this figure in the "Tax Due" column

* Be sure to include a copy of the Florida State Page from the Florida Annual Statement (Direct Business in this State) and a reconciliation of Florida premiums on the Annual Statement to total taxable premiums.

Line 4. Prepaid Limited Health Service Organizations
Premiums, contributions, and assessments received by prepaid limited health service organizations under Chapter 636, F.S., are taxable at a rate of 1.75% (0.0175). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.75% (0.0175). Enter the result in the "Tax Due" column.

Line 5. Commercial Self-Insurance Funds
Premiums, contributions, and assessments received by commercial self-insurers under s. 624.475, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

Line 6. Group Self-Insurance Funds
Premiums, contributions, and assessments received by group self-insurers under s. 624.4621, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

Line 7. Medical Malpractice Self-Insurance
Premiums, contributions, and assessments received by a medical malpractice self-insurance fund under s. 627.357, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

Line 8. Assessable Mutual Insurers
Premiums, contributions, and assessments received by an assessable mutual insurer under s. 628.6015, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

Line 9. Corporation Not-for-Profit Self-Insurance Fund
Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

Line 10. Public Housing Authorities Self-Insurance Funds
Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6% (0.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

Line 11. Annuity Premiums
Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

Line 12. Total Premium Tax Due
Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on p~~P~~age 1, Line 1 of the return. If zero or less, enter -0-.

Schedule II
Annuity Consideration Premiums

Line 1. Total Annuity Premiums
Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1% (0.01), and enter the tax due in the corresponding column.

This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.

Line 2. Tax Savings Credited to Annuity Holders
Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan

Enter the amount of the tax savings, if any, in the appropriate column.

Line 3. Total Annuity Premiums Due
Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

Schedule III
Credits Against The Premium Tax

Line 1. Workers' Compensation Administrative Assessment Credit
Enter the amount from Schedule VI, Line 4.

Line 2. Firefighters' Pension Trust Fund Credit
Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

Line 3. Municipal Police Officers' Retirement Trust Fun Credit
Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used o Schedule XI, Line 7.

Line 4. Eligible Corporate Income Tax Credit
Enter the amount from Schedule V, Line 11.

Line 5. Salary Tax Credit
Enter the amount from Schedule V, Line 12.

Line 6. Strong Families Tax Credit (credit for contributions to eligible charitable organizations)
Enter the amount from Schedule V, Line 13.

Line 7. Live Local Program Credit
Enter the amount from Schedule V, Line 14.

Line 8. Child Care Tax Credits
Enter the amount from Schedule V, Line 15.

Line 9. Home Away From Home Tax Credit
A credit is available against the insurance premium tax for contributions to eligible charitable organizations under the Florida Home Away From Home Tax Credit Program. Section 624.51059, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible charitable organization as provided in s. 402.63, F.S.

To learn more about this credit, or to submit your application (Form DR-665000) for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years. Enter the amount of eligible contributions to an eligible charitable organization under ss. 624.51059 and 402.63, F.S., during the 2026 calendar year.

Line 10 ~~9~~. Rural Community Investment Program Credit Enter 20% (0.20) of the Rural Community Investment Program Credit approved under s. 288.062, F.S., in each of the tax years containing the first through fifth credit certification dates. **A copy of the final order issued by the Florida Department of Commerce must be attached to the Form DR-908 on which any credit is claimed**. Unused credit may be carried forward for use in subsequent tax years until the tax year containing the 11th credit certification date.

Line 11 ~~10~~. Florida Life and Health Insurance Guaranty Association Credit
Enter the amount from Schedule VII, Line 1.

Line 12 ~~11~~. 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 13 ~~12~~. 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 the Department of Commerce.

The Capital Investment Tax Credit for qualifying projects defined in s. 220.191(1)(g)3., F.S., may not be claimed against the insurance premium tax.

Line 14 ~~13~~. Florida Tax Credit Scholarship Program Credit Enter the amount from Schedule V, Line 16.

~~**Line 14. 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 Florida Department of Commerce.~~ ~~**Attach a copy of the credit certification.**~~ ~~You may carry forward any unused credit for a period not to exceed five (5) years.~~

Line 15. New Worlds Reading Initiative Credit Enter the amount from Schedule V, Line 17.

Line 16. Total Credits
Enter the total of Lines 1 through 15. The total from this line is then entered on p~~P~~age 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, p~~P~~age 2.

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15% (0.15) of the amount paid by an insurer in salaries to employees within the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters," "managing general agents," and "service representatives," as defined in s. 626.015, F.S

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:
- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002,** may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust Fund Credit, the Municipal Police Officers' Retirement Trust Fun 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 corporation 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 200 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 affiliate 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 insurance 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 Officer 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 2026 ~~2025~~. 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 addition and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliate 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% (0.15). Enter the result.

Line 8. Salary Credit (Available)
Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

Schedule V
Corporate Income, Salary and Credit Limitations

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15% (0.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65% (0.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters' and Municipal Police Officers' Retirement Trust Funds, and for the Workers Compensation Assessment.

Line 1. Total Corporate Income Tax Paid
Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** The individual credits claimed cannot exceed the total corporate income tax paid on a consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax
Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

Line 3. Eligible Net Corporate Income Tax
Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

Line 4. Salary Credit
Enter the salary credit computed on Schedule IV, Line 8.

Line 5. Total Premium Tax Due
Enter the total premium tax due from Schedule I, Line 12.

Line 6. Workers' Compensation Administrative Assessment Credit
Enter the credit computed on Schedule VI, Line 4.

Lines 7 and 8. Firefighters' and Municipal Police Officer Retirement Trust Fund Credit
Enter the total excise taxes from Schedules XII - B and XIII - B onto Lines 7 and 8, respectively.

Line 9. Premium Tax Due After Deductions
Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

Line 10. Limitation of 65 Percent
Multiply Line 9 by 65% (0.65) and enter the result.

Line 11. Eligible Corporate Income Tax
Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

Line 12. Salary Tax Credit
Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

Line 13. Strong Families Tax Credit (credit for contributions to eligible charitable organizations)
A credit is available against the insurance premium tax for contributions to eligible charitable organizations under the Florida Strong Families Tax Credit Program. Section 624.51057, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible charitable organization as provided in s. 402.62, F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments);
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as such credit is limited by s. 624.509(6), F.S.

To learn more about this credit, or to submit your application (Form DR-226000) for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

Enter the lesser of your eligible contributions to an eligible charitable organization plus carry forwards under ss. 624.51057 and 402.62, F.S., during the 2026 ~~2025~~ calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11 and 12.

Attach a copy of the certificate of contribution from each eligible charitable organization to your *Insurance Premium Taxes and Fees Return* (Form DR-908).

Line 14. Live Local Program Credit
A credit is available against the insurance premium tax for contributions to the Florida Housing Finance Corporation under the Live Local Program. Section 624.51058, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to the Florida Housing Finance Corporation as provided in s. 420.50872, F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments);
2. credits for taxes paid under ss.175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds);
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as such credit is limited by s. 624.509(6), F.S.; and
4. credits for the Strong Families Tax Credit Program.

To learn more about this credit, or to submit your application (Form DR-446000) for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

Enter the lesser of your eligible contributions to the Florida Housing Finance Corporation plus carry forwards under ss. 624.51058 and 420.50872, F.S., during the 2026 ~~2025~~ calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, and 13.

Attach a copy of the certificate of contribution from the Florida Housing Finance Corporation to your *Insurance Premium Taxes and Fees Return* (Form DR-908).

LIne 15. Child Care Tax Credits
A credit is available against the insurance premium tax for insurers that:

1) establish an eligible child care facility for employees;
2) operate a child care facility for employees; or
3) pay an eligible child care facility in the name and for the benefit of an employee. Section 624.5107, F.S., governs the credit against the insurance premium tax.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments);
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds);
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as such credit is limited by s. 624.509(6), F.S.;
4. credits for the Strong Families Tax Credit Program; and
5. credits for the Live Local Program.

To learn more about this credit, or to submit your application (Form DR-556000) for the credit, go to the Department's website. The Department of Revenue must approve this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than five (5) years.

Enter the lesser of the amount of Child Care Tax Credits plus carry forwards under ss. 624.5107 and 402.261, F.S. approved for this taxable year by the Department of Revenue or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, and 14.

Attach a copy of the approval letter to your *Insurance Premium Taxes and Fees Return* (Form DR-908).

Line 16. Florida Tax Credit Scholarship Program Credit

A credit is available against the insurance premium tax for contributions to nonprofit scholarship funding organizations (SFO) under the Florida Tax Credit Scholarship Program. Section 624.51055, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible SFO as provided in s. 1002.395, F.S., against any net tax due for a taxable year under s. 624.509(1), F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers compensation administrative assessments);
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds);
3. credits for income tax paid under Chapter 220, F.S., and the salary credit allowed under s. 624.509(5), F.S., as such credit is limited by s. 624.509(6), F.S.;
4. credits for the Strong Families Tax Credit Program;
5. credits for the Live Local Program; and
6. the amount of any Child Care Tax Credits. ~~, and~~
~~7. Credits for the Rural Community Investment Program.~~

To learn more about this credit or to submit your application (Form DR-116000) for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus carry forwards under ss. 624.51055 and 1002.395, F.S., during the 2026 ~~2025~~ calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, 14, and 15.

Attach a copy of the certificate of contribution fro each nonprofit scholarship funding organization to you *Insurance Premium Taxes and Fees Return* (Form DR-908).

Line 17. New Worlds Reading Initiative Credit

A credit is available against the insurance premium tax for contributions to the administrator under the New Worlds Reading Initiative. Section 624.51056, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to the administrator as provided in s. 1003.485, F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments);
2. credits for taxes paid under ss. 175.101 and 185.08, F.S.(firefighters' and police officers' pension trust funds);
3. credits for income tax paid under Chapter 220, F.S., and credit allowed under s. 624.509(5), F.S., as such credit is limited by s. 624.509(6), F.S.;
4. credits for the Strong Families Tax Credit Program;
5. credits for the Live Local Program;
6. the amount of any Child Care Tax Credits; and
~~7. credits for the Rural Community Investment Program; and~~
7. ~~8.~~ credits for the Florida Tax Credit Scholarship Program.

To learn more about this credit, or to submit your application (Form DR-336000) for an allocation of credit, go to the Department's website. The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

Enter the lesser of your eligible contributions to the administrator plus carry forwards under ss. 624.51056 and 1003.485, F.S., during the 2026 ~~2025~~ calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, 14, 15, and 16.

Attach a copy of the certificate of contribution from the administrator to your *Insurance Premium Taxes and Fees Return* (Form DR-908).

Schedule VI
Workers' Compensation Administrative Assessment Credit Limitation

Line 1. Premiums Written

Enter the total workers' compensation premiums written from the Florida State Page from the Florida Annual Statement filed with the State of Florida. If zero or less, enter -0-.

Line 2. Tax Rate of 1.75 Percent

Multiply the total workers' compensation premiums written by the tax rate of 1.75% (0.0175), or 1.6% (0.016) for self-insurers.

Line 3. Administrative Assessments Paid to Workers' Compensation Trust Fund

The credits for the administrative assessments paid to the Workers' Compensation Trust Fund should relate to the four quarterly writings for which the assessments are levied. Only four assessments may be claimed for each tax year. The fourth quarter assessment must be paid by March 1 of the next year in order to receive credit.

3a - d. Enter the amount of the administrative assessment paid to the Workers' Compensation Trust Fund for each calendar quarter.

Enter the total amount of the administrative assessments paid to the Workers' Compensation Trust Fund pursuant to s. 440.51, F.S. **Copies of Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached.** If total assessments paid are zero or less, enter -0-.

Line 4. Workers' Compensation Administrative Assessment Credit

Enter the lesser of Line 2 or 3 here and on Schedule III, Line 1.

Schedule VII
Florida Life and Health Insurance Guaranty Association (FLAHIGA) Credit

Under s. 631.72, F.S., for each year following the year in which the assessment was paid, a member insurer of FLAHIGA may take a credit against its insurance premium tax or corporate income tax liabilities. However, if a member insurer should cease doing business, all uncredited assessments may be credited against its insurance premium tax 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 11 ~~9~~. If zero or less, enter -0-.

Schedules VIII and IX

Not Used

Schedule X
State Fire Marshal Regulatory Assessment Tax/Surcharge

A regulatory assessment of 1% (0.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fir insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a 0.1% (0.001) surcharge on all gross direct fire, allied lines, an multiple peril insurance premiums written on commercial property located within Florida. (See 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 State 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 State 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.

For Inland Marine on Line 11, include only the inland marine premiums shown on Line 9.1 of the Florida State Page.

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 Departmen will audit the insurer’s return when a fire percentage used is less than the percentage listed.

Line 14. Total Taxable Premiums
Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

Line 15. State Fire Marshal Tax Due
Multiply the total on Line 14 by the rate of 1% (0.01) and enter the result.

Line 16. Additional Premiums Subject to Surcharge
Enter any additional premiums not included in the amounts on the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

Line 17. Total Premiums Subject to Surcharge
Enter the total premiums from the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire commercial multiple peril, farmowners multiple peril, crop, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures com ercial property located in this state. If zero or less, enter -0-.

Line 18. Surcharge Due
Multiply the total on Line 17 by the rate of 0.1% (0.001) and enter the result.

Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due
Enter the sum of the State Fire Marshal Tax and the Surcharge here and on p~~P~~age 1, Line 4 of the return.

Schedule XI
Wet Marine and Transportation Tax

Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of 0.75% (0.0075) of the gross underwriting profit

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. **If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.**

Line 1. Net Premiums
Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

Line 2. Net Losses Paid
Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

Line 3. Gross Underwriting Profit
Subtract Line 2 from Line 1, and enter the difference. Note: If zero or less, enter -0- on this line and on Lines 4 through 8, and go to Line 9.

Line 4. Wet Marine and Transportation Tax
Multiply the total on Line 3 times the rate of 0.75% (0.0075) and enter the tax.

Line 5. Corporate Income Tax Credit
Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

Line 6. Firefighters' Pension Trust Fund Credit
Enter the amount computed on Schedule XII - B, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

Line 7. Municipal Police Officers' Retirement Trust Fund Credit
Enter the amount computed on Schedule XIII - B, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.

Line 8. Community Contribution Credit
Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

Line 9. Net Tax Due
Subtract Lines 5 through 8 from Line 4. Enter the result here and on p~~P~~age 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, p~~P~~age 2.

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters' pension trust fund and/or a lawfully established municipal police officers' retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district

Regarding the Firefighters' Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance

Regarding the Municipal Police Officers' Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70% (0.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30% (0.30) of such premium shall be used as the basis for the Municipal Police Officers' Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: farm owners' multiple peril, homeowners' multiple peril, and commercial multiple peril.

For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, 2025 ~~2024~~. This must include any business being written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85% (0.0185) for property policies reported on Schedule XII - B, and by 0.85% (0.0085) for casualty policies reported on Schedule XIII - B. Enter the total tax for each excise tax on Line 3 of Schedules XII - B and XIII - B, respectively, and on p~~P~~age 1, Lines 6 and 7, respectively.

If a significant variance exists between the figures reported on your prior year return and your current year return, a written explanation will be required. A significant variance is considered an increase or decrease of greater than 10% (0.10) for any municipality or fire control district. Please review the figures on Schedules XII and XIII of your 2026 ~~2025~~ return and the information you reported last year. **If a significant variance exists, you must attach a detailed explanation clarifying the variance between your 2025 ~~2024~~ and 2026 ~~2025~~ 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**. This database was created pursuant to ss. 175.1015 and 185.085, F.S. These statutes provide that insurers who exercise due diligence in using the Department's database to assign their premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to, liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Insurance companies that do not use the electronic database provided by the Department of Revenue and do not exercise due diligence in applying the electronic database, are subject to a 0.5% (0.005) penalty on the total premium per policy that is improperly assigned.

The Department of Revenue; the Department of Financial Services, Office of Insurance Regulation; and the Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administer the Chapter 175 and 185, F.S., taxes.

* The Department of Financial Services, Office of Insurane Regulation has authority to impose the 0.5% (0.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
* The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighter 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 p~~P~~age 1, Line 3 to the wet marine and transportation tax from p~~P~~age 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

Line 2. 80 Percent of Salary Tax Credit Taken
Per s. 624.5091(1), F.S., 80% (0.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80% (0.80) of the Salary Tax Credit (p~~P~~age 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80% (0.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

Line 3. Total Corporate Income Tax
Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated

basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

Note: When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year 2026 ~~2025~~ calculated by using your Florida business.

Line 4. Intentionally Left Blank

Line 5. Firefighters' Pension Trust Fund
Enter the amount from p~~P~~age 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 p~~P~~age 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 ÷ B × 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 p~~P~~age 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 p~~P~~age 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 Authorit
Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 11. Agents' Fees
Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

Line 12. Other Taxes and Fees
Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **Strong Families Tax Credit** claimed on Schedule III, Line 6, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Live Local Program Credit** claimed on Schedule III, Line 7, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Child Care Tax Credits** claimed on Schedule III, Line 8, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Home Away From Home Tax Credit** claimed on Schedule III, Line 9, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Rural Community Investment Program Credit** claimed on Schedule III, Line 10 ~~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 **Community Contribution Tax Credit** claimed on Schedule III, Line 12 ~~11~~, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Capital Investment Tax Credit** claimed on Schedule III, Line 13 ~~12~~, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

Any **Florida Tax Credit Scholarship Program Credit** claimed on Schedule III, Line 14 ~~13~~, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

~~Any **New Markets Tax Credit** claimed on Schedule III, Line 14, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.~~

Any **New Worlds Reading Initiative Credit** claimed on Schedule III, Line 15, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.

For the Strong Families Tax Credit, Live Local Program Credit, Child Care Tax Credits, Home Away From Home Tax Credit, Rural Community Investment Program Credit, Community Contribution Tax Credit, Capital Investment Tax Credit, Florida Tax Credit Scholarship Program Credit, ~~New Markets Tax Credit,~~ and New Worlds Reading Initiative Credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on Line 1.

Line 13. Workers' Compensation Credit
Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

Line 14. Total
Enter the sum of Lines 1 through 13 for both Column A and Column B.

Line 15. Retaliatory Tax Due
Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on p~~P~~age 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 2026 ~~2025~~ 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 2026 ~~2025~~ 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 p~~P~~age 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 Revenu 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 2026 ~~2025~~. **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 p~~P~~age 1, Line 10.

Example 0.001 Rate
ABC Insurance Company paid a $200,000 Class B FLAHIGA assessment in 1995. On its 1997 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of $200 ($200,000 X 0.001) each year for its 1995 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1995 FLAHIGA assessment, was $1,600 ($200 for 8 years). In 2005 FLAHIGA issued ABC a refund of $40,000 from the 1995 assessment. Per s. 631.72(3) F.S., a $320 payment is due the Department of Revenue in 2005 from that refund ($40,000 X 0.001 X 8 years). The $320 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1997 through 2004 against its insurance premium tax or corporate income tax for the $40,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of $160,000 to FLAHIGA for its 1995 assessment when computing its FLAHIGA credit.

Example 0.05 Rate
ABC Insurance Company paid a $300,000 Class B FLAHIGA assessment in 1998. On its 1999 – 2004 insurance premium tax returns, ABC claimed FLAHIGA credits of $15,000 ($300,000 X 0.05) each year for its 1998 payment to FLAHIGA. The total FLAHIGA credit taken by ABC, based on the 1998 FLAHIGA assessment, was $90,000 ($15,000 for 6 years). In 2005, FLAHIGA issued ABC a refund of $30,000 from the 1998 assessment. Per s. 631.72(3), F.S., a $9,000 payment is due to the Department of Revenue in 2005 from that

refund ($30,000 X 0.05 X 6 years). The $9,000 that is due to the Department of Revenue in 2005 is a repayment of the FLAHIGA credits that the insurer had already claimed in tax years 1999 through 2004 against its insurance premium tax or corporate income tax for the $30,000 that was refunded by FLAHIGA. For tax years 2005 and thereafter, ABC should only use a payment of $270,000 to FLAHIGA for its 1998 assessment when computing its FLAHIGA credit.

From the examples above, the total amount that ABC is required to pay under s. 631.72(3), F.S., to the Department of Revenue in 2005 is:

$40,000 (1995 FLAHIGA refund) X 0.001 X 8 years	= $ 320.00
$30,000 (1998 FLAHIGA refund) X 0.05 X 6 years	= $9,000.00
TOTAL DUE	= $9,320.00

- The amount of payment due from FLAHIGA refunds should be based on the actual FLAHIGA credits taken by the insurer against its insurance premium tax or corporate income tax that were the result of the previous corresponding FLAHIGA assessment(s). If an insurer did not claim a FLAHIGA credit based upon the previous corresponding FLAHIGA assessment(s), no payment is required.
- The amount of the payment due from FLAHIGA refunds is not considered when determining whether the proper installments of tax were paid for the tax year.
- The amount of the payment due from FLAHIGA refunds is not included in the computation of the 27% (0.27) exception for installment payments in the following tax year.

Like the FLAHIGA assessments, the FLAHIGA refund and the payment due from the FLAHIGA refund may not be included in the retaliatory tax computation.

References

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

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.
Form DR-116000	Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations	Rule 12-29.003, F.A.C.
Form DR-226000	Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations	Rule 12-29.003, F.A.C.
Form DR-336000	The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator	Rule 12-29.003, F.A.C.
Form DR-446000	Live Local Program – Application for Tax Credit Allocation for Contributions to the Florida Housing Finance Corporation	Rule 12-29.003, F.A.C.
Form DR-556000	Child Care Tax Credits Program – Application for Tax Credit Allocation	Rule 12-29.003, F.A.C.
Form DR-665000	Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations	Rule 12-29.003, F.A.C.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE

CORPORATE INCOME TAX

AMENDING RULE 12C-1.051

SUMMARY OF PROPOSED RULE

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C., (Forms) is to update the annual forms; to adopt, by reference, revisions to forms 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, 2026, and F-2220, Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax, as amended or created by Chapter 2026-137, L.O.F., regarding amendments to ss. 220.03(1)(n) and (2)(c), F.S., updates the effective date of the Internal Revenue Code (I.R.C.) from January 1, 2025, to January 1, 2026, and removes the provisions rendered obsolete; creates s. 220.03(1)(n)2., F.S., to provide that amendments to sections 168(k), 174(a), 163(j), 274, and 179 of the I.R.C. of 1986, as amended by Pub. L, No. 119-21 (One Big Beautiful Bill Act (OBBBA)), are included in the definition of "Internal Revenue Code," as amended and in effect by January 1, 2025; creates 220.03(1)(n)3., F.S., to provide that the amendments to sections 168(n) and 174A of the I.R.C. of 1986, as amended in OBBBA, are not included in the definition; amends s. 220.13(2), F.S., to exclude proposed provisions of ss. 220.13(1)(n) and (2)(c), F.S., as created in section 23 of the bill for purposes of determining a taxpayer's taxable income; and provides that the amendments made to ss. 220.03 and 220.13, F.S., by the bill operate retroactively to January 1, 2026.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12C-1.051, F.A.C., (Forms) update the annual forms; to adopt, by reference, revisions to forms 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, 2026, and F-2220, Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax, as amended or created by Chapter 2026-137, L.O.F., regarding amendments to ss. 220.03(1)(n) and (2)(c), F.S., updates the effective date of the Internal Revenue Code (I.R.C.) from January 1, 2025, to January 1, 2026, and removes the provisions rendered obsolete; creates s. 220.03(1)(n)2., F.S., to provide that amendments to sections 168(k), 174(a), 163(j), 274, and 179 of the I.R.C. of 1986, as amended by Pub. L, No. 119-21 (One Big Beautiful Bill Act (OBBBA)), are included in the definition of "Internal Revenue Code," as amended and in effect by January 1, 2025; creates 220.03(1)(n)3., F.S., to provide that the amendments to sections 168(n) and 174A of the I.R.C. of 1986, as amended in OBBBA, are not included in the definition; amends s. 220.13(2), F.S., to exclude proposed provisions of ss. 220.13(1)(n) and (2)(c), F.S., as created in section 23 of the bill for purposes of determining a taxpayer's taxable income; and provides that the amendments made to ss. 220.03 and 220.13, F.S., by the bill operate retroactively to January 1, 2026.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule 12C-1.051, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12C-1.051: Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to update the annual forms; to adopt, by reference, revisions to forms 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, 2026, and F-2220, Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax, as amended or created by Chapter 2026-137, L.O.F., regarding amendments to ss. 220.03(1)(n) and (2)(c), F.S., updates the effective date of the Internal Revenue Code (I.R.C.) from January 1, 2025, to January 1, 2026, and removes the provisions rendered obsolete; creates s. 220.03(1)(n)2., F.S., to provide that amendments to sections 168(k), 174(a), 163(j), 274, and 179 of the I.R.C. of 1986, as amended by Pub. L, No. 119-21 (One Big Beautiful Bill Act (OBBBA)), are included in the definition of "Internal Revenue Code," as amended and in effect by January 1, 2025; creates 220.03(1)(n)3., F.S., to provide that the amendments to sections 168(n) and 174A of the I.R.C. of 1986, as amended in OBBBA, are not included in the definition; amends s. 220.13(2), F.S., to exclude proposed provisions of ss. 220.13(1)(n) and (2)(c), F.S., as created in section 23 of the bill for purposes of determining a taxpayer's taxable income; and provides that the amendments made to ss. 220.03 and 220.13, F.S., by the bill operate retroactively to January 1, 2026.

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

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

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

RULEMAKING AUTHORITY: 213.06(1), 220.183(4)(d), 220.1915(7), 220.196(4), 220.198(6), 220.1991(3), 220.51, 402.261(7)(a), 1002.395(12)(b) FS.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.37, 220.03, 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1876, 220.1877, 220.1878, 220.1895, 220.191, 220.1915, 220.196, 220.198, 220.199, 220.1991, 220.1992, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 402.261, 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.051 Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (3) No change.		
(4) F-1120A	Florida Corporate Short Form Income Tax Return	12/26 ~~01/24~~

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-20137) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-16280)~~	
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://flrules.org/Gateway/reference.asp?No=Ref-20138) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18772)~~	01/27 ~~01/26~~
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2026 ~~2025~~ (http://flrules.org/Gateway/reference.asp?No=Ref-20139) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18773)~~	01/27 ~~01/26~~
(6) through (14) No change.		
(15) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-20140) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-17794)~~	01/27 ~~02/25~~
(16) No change.		

Rulemaking Authority 213.06(1), 220.183(4)(d), 220.1915(7), 220.196(4), 220.198(6), 220.1991(3), 220.51, 402.261(7)(a), 1002.395(12)(b) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 220.03, 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1876, 220.1877, 220.1878, 220.1895, 220.191, 220.1915, 220.196, 220.198, 220.199, 220.1991, 220.1992, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 402.261, 1002.395 FS. History–New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24, 2-20-25, 1-1-26,___.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

FLORIDA DEPARTMENT OF REVENUE

DRAFT

Florida Corporate Short Form Income Tax Return

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 **floridarevenue.com/taxes/eEnroll** to register and to enroll for eServices.

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. 0123456789

Check here if negative

U.S. DOLLARS | CENTS

1. **Federal taxable income**
2. **Plus (+)** Federal NOLD + state income tax
3. **Less (-)** Florida NOLD
4. **Less (-) Florida exemption**

Check here if negative

5. **Equals (=)** Florida net income
6. **Tax due: 5.5% of Line 5**
7. **Less (-)** Payment credits
8. **Plus (+)** Penalty and interest (See instructions)

Check here if negative

9. **Total amount due or overpayment** (Complete Line 9a or 9b for overpayments)

9a CREDIT

9b REFUND

F-1120A

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.

Florida Corporate Short Form Income Tax Return

Mail coupon only.
Keep top portion for your records.

F-1120A
R. 12/26 ~~01/24~~

Name
Address
City/St/ZIP

DOR USE ONLY

/ /

FEIN

Taxable Year Beginning

M M D D Y Y

Taxable Year End

M M D D Y Y

REMEMBER TO COMPLETE THE BACK OF THE FORM

The following instructions apply to questions A through J below.

A. If the corporation is incorporated in the State of Florida, check “Yes.” Otherwise, check “No” and enter the state or country of incorporation in the space provided.

B. If the corporation is registered with the Florida Secretary of State, check “Yes” and enter the document number. For information, contact the Department of State, Corporate Information, at (850)~~850-~~245-6052 or visit their website at **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 23c 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 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 23c 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 ☐ or FEIN ☐ (Check one)	Phone

All taxpayers are required to answer questions A through J below.

YES NO

A. Incorporated in Florida? Other ______________

B. Registered with Florida Secretary of State? Document number ______________________

C. A Florida extension of time was timely filed?

D. Corporation paid federal tax on Line 23c of federal Form 1120S?

E. Corporation is a member of a controlled group as defined by section 1563, IRC?

F. I F Mark box “I” if this is an initial return and/or mark box “F” if you filed a final federal return.

G. Amount of state income taxes included in Florida Form F-1120A, Line 2. If none, enter zero (0). $,

H. Enter date of latest IRS audit. M M D D Y Y
List years examined ________________________________

I. Principal Business Activity Code (as applies to Florida).

J. Type of federal return filed.

General Information

When is Florida Form F-1120A Due?
Generally, Florida Form F-1120A is due the later of:

(1) On~~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, 2027 ~~2024~~ for a taxpayer with a tax year ending December 31, 2026 ~~2023~~; or

(2) The 15th day following the due date, without extension, for the filing of the related federal return for the taxable year. For example, if the federal return is due on May 15, the related Florida Form F-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**.

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** 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**
- Apply by mail with IRS form SS-4. To obtain this form, download or order it from **irs.gov** or call (800)~~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.

Note: The definition of "Internal Revenue Code" provided in the Florida Income Tax Code has been amended by recent legislation. This means Florida follows the computation of federal taxable income except for the following sections from which Florida is specifically decoupling:

- Sections 168(k), 174(a), 163(j), 274, and 179 of the IRC are included in the definition of "Internal Revenue Code" as amended and in effect on January 1, 2025 (i.e., without taking into consideration any amendments made to these sections by the One Big Beautiful Bill Act (Public Law 119-21)).
- Sections 168(n) and 174A are not included in the definition of "Internal Revenue Code."

If your federal taxable income is affected by any of the sections referenced above, recompute your federal taxable income for purposes of Line 1 of Florida Form F-1120A.

You should retain documentation that substantiates and supports the recomputed federal taxable income calculation until tax imposed by chapter 220, F.S., may no longer be determined and assessed under ss. 95.091(3) or 220.23, F.S.

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**.

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**.
- ✓ 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**.

Contact Us

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

~~Information, forms, and tutorials are available on the Department's website at **floridarevenue.com**.~~

Tax forms and brochures are available at **floridarevenue.com/forms**.

To speak with a Department representative, call Taxpayer Services at (850)~~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~~

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

~~Find a **taxpayer service center** near you, at **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**.~~

For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com.**

References

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

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.

DRAFT

Florida Corporate Income/Franchise Tax Return

F-1120
R. 01/27 ~~01/26~~
Rule 12C-1.051, F.A.C.
Effective 01/27 ~~01/26~~

Name
Address
City/State/ZIP

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0123456789

Federal Employer Identification Number (FEIN)

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 ☐☐ / ☐☐ / ☐☐

Computation of Florida Net Income Tax

			US Dollars	Cents
1. Federal taxable income (see instructions). **Attach pages 1–6 of federal return**	Check here if negative	1.		
2. State income taxes deducted in computing federal taxable income (attach schedule)	Check here if negative	2.		
3. Additions to federal taxable income (from Schedule I)	Check here if negative	3.		
4. Total of Lines 1, 2, and 3.	Check here if negative	4.		
5. Subtractions from federal taxable income (from Schedule II)	Check here if negative	5.		
6. Adjusted federal income (Line 4 minus Line 5)	Check here if negative	6.		
7. Florida portion of adjusted federal income (see instructions)	Check here if negative	7.		
8. Nonbusiness income allocated to Florida (from Schedule R)	[redacted] if negative	8.		
9. **Florida exemption**		9.		
10. Florida net income (Line 7 plus Line 8 minus Line 9)		10.		
11. Tax due: 5.5% of Line 10		11.		
12. Credits against the tax (from Schedule V)		12.		
13. Total corporate income/franchise tax due (Line 11 minus Line 12).		13.		

F-1120

Payment Coupon for Florida Corporate Income Tax Return

Do not detach coupon.

F-1120
R. 01/27 ~~01/26~~

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR ENDING M M D D Y Y

Return ~~If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return~~ is due 1st day of the 5th month after the close of the taxable year.

Enter name and address, if not pre-addressed:

Name
Address
City/St
ZIP

	US DOLLARS	CENTS
Total amount due from Line 17		
Total credit from Line 18		
Total refund from Line 19		
FEIN Enter FEIN if not pre-addressed		

F-1120

14. a) Penalty: F-2220 ________ b) Other ________
c) Interest: F-2220 ________ d) Other ________ Line 14 Total ▶ 14. ________

15. Total of Lines 13 and 14 .... 15. ________

16. Payment credits: Estimated tax payments 16a $
Tentative tax payment 16b $ .... 16. ________

17. Total amount due: Subtract Line 16 from Line 15. If positive, enter amount due here. If the amount is negative (overpayment), enter on Line 18 and/or Line 19........ 17. ________

18. Credit: Enter amount of overpayment **credited** to next year's estimated tax here .... 18. ________

19. Refund: Enter amount of overpayment to be **refunded** here........ 19. ________

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	Date	Title	
Paid preparers only	Preparer's signature	Date	Preparer check if self-employed ☐	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

A. State of incorporation: ________

B. Florida Secretary of State document number: ________

C. Florida consolidated return? **YES** ☐ **NO** ☐

D. ☐ Initial return ☐ Final return (final federal return filed)

E. Principal Business Activity Code (as pertains to Florida)

F. A Florida extension of time was timely filed? **YES** ☐ **NO** ☐

G-1. Corporation is a member of a controlled group? **YES** ☐ **NO** ☐ If yes, attach list.

G-2. Part of a federal consolidated return? **YES** ☐ **NO** ☐ If yes, provide:
FEIN from federal consolidated return: ________
Name of corporation: ________

G-3. The federal common parent has sales, property, or payroll in Florida? **YES** ☐ **NO** ☐

H. Location of corporate books: ________
City: ________ State: ________ ZIP: ________

I. Taxpayer is a member of a Florida partnership or joint venture? **YES** ☐ **NO** ☐

J. Enter date of latest IRS audit: ________
a) List years examined: ________

K. Contact person concerning this return: ________
a) Contact person telephone number: (____) ________
b) Contact person email address: ________

L. Type of federal return filed ☐ 1120 ☐ 1120S or ________

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-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*).

If Filing Paper Return
Where to Send Payments and Returns

Make check payable to and mail with return to:
Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0135

If you are requesting a **refund** (Line 19), send your return to:
Florida Department of Revenue
PO Box 6440
Tallahassee FL 32314-6440

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. Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	7.
8. Guaranty association assessment(s) credit	8.
9. Rural and/or urban high-crime area job tax credits	9.
10. State housing tax credit	10.
11. Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations)	11.
12. New worlds reading initiative credit	12.
13. Strong families tax credit (credit for contributions to eligible charitable organizations)	13.
14. Live Local program credit	14.
~~15. New markets tax credit~~	~~15.~~
15. ~~16.~~ Research and development tax credit	15. ~~16.~~
16. ~~17.~~ Experiential learning tax credit program	16. ~~17.~~
17. ~~18.~~ Credit for qualified railroad reconstruction or replacement expenditures	17. ~~18.~~
18. ~~19.~~ Residential graywater system tax credit	18. ~~19.~~
19. ~~20.~~ Credit for manufacturing of human breast milk derived human milk fortifiers	19. ~~20.~~
20. ~~21.~~ s.168(k), IRC, special bonus depreciation	20. ~~21.~~
21. ~~22.~~ Depreciation of qualified improvement property (see instructions)	21. ~~22.~~
~~23. Expenses for business meals provided by a restaurant (see instructions)~~	~~23.~~
~~24. Film, television, and live theatrical production expenses (see instructions)~~	~~24.~~
22. ~~25.~~ Other additions (attach schedule)	22. ~~25.~~
23. ~~26.~~ Total Lines 1 through 22. ~~25.~~ Enter total on this line and on Page 1, Line 3.	23. ~~26.~~

Schedule II — Subtractions from Federal Taxable Income

1. Gross foreign source income less attributable expenses (a) Enter s. 78, IRC, income $ ____ (b) plus s. 862, IRC, dividends $ ____ (c) plus s. 951A, IRC, income $ ____ (d) less direct and indirect expenses and related amounts deducted under s. 250, IRC $ ____ Total ▶	1.
2. Gross subpart F income less attributable expenses (a) Enter s. 951, IRC, subpart F income $ ____ (b) less direct and indirect expenses $ ____ Total	2.
Note: 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. 168(k), IRC, special bonus depreciation (see instructions)	9.
10. Depreciation of qualified improvement property (see instructions)	10.
~~11. Film, television, and live theatrical production expenses (see instructions)~~	~~11.~~
11. ~~12.~~ Other subtractions (attach schedule)	11. ~~12.~~
12. ~~13.~~ Total Lines 1 through 11. ~~12.~~ Enter total on this line and on Page 1, Line 5.	12. ~~13.~~

NAME FEIN TAXABLE YEAR ENDING

Schedule III — Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or ______	
2. Payroll				X 25% or ______	
3. Sales (Schedule III-C below)				X 50% or ______	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					

III-B For use in computing average value of property (use original cost).	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year
1. Inventories of raw material, work in process, finished goods				
2. Buildings and other depreciable assets				
3. Land owned				
4. Other tangible and intangible (financial org. only) assets (attach schedule)				
5. Total (Lines 1 through 4)				

6. Average value of property
   a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida).......... 6a. ____________
   b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere) .... 6b. ____________
7. Rented property (8 times net annual rent)
   a. Rented property in Florida .... 7a. ____________
   b. Rented property Everywhere .... 7b. ____________
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b).
   a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida.......... 8a. ____________
   b. Enter Lines 6b. plus 7b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere.......... 8b. ____________

III-C Sales Factor	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1. Sales (gross receipts)	N/A	
2. Sales delivered or shipped to Florida purchasers		N/A
3. Other gross receipts (rents, royalties, interest, etc. when applicable)		
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])		

III-D Special Apportionment Fractions (see instructions)	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T–Annual Report)			
2. Transportation services			

Schedule IV — Computation of Florida Portion of Adjusted Federal Income

1.	Apportionable adjusted federal income from Page 1, Line 6	1.
2.	Florida apportionment fraction (Schedule III-A, Line 4)	2.
3.	Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4.	Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5.	Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6.	Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7.	Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8.	Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9.	Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.

NAME FEIN TAXABLE YEAR ENDING

Schedule V — Credits Against the Corporate Income/Franchise Tax

1.	Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1.
2.	Capital investment tax credit (attach certification letter)	2.
3.	Community contribution tax credit (attach certification letter)	3.
4.	Enterprise zone property tax credit (from Florida Form F-1158Z attached)	4.
5.	Rural job tax credit (attach certification letter)	5.
6.	Urban high-crime area job tax credit (attach certification letter)	6.
7.	Hazardous waste facility tax credit	7.
8.	Florida alternative minimum tax (AMT) credit	8.
9.	Contaminated site rehabilitation tax credit (voluntary cleanup tax credit) (attach tax credit certificate)	9.
10.	Child care tax credits	10.
11.	State housing tax credit (attach certification letter)	11.
12.	Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	12.
13.	New worlds reading initiative credit (attach certificate)	13.
14.	Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	14.
15. 16. ~~15.~~	Home Away From Home Tax Credit (credit for contributions to eligible charitable organizations) (attach certificate) Live local program credit (attach certificate)	15. 16. 15.
17. ~~16.~~	Rural Community Investment Program (attach final order)	17. ~~16.~~
~~17.~~	~~New markets tax credit~~	~~17.~~
18.	Research and development tax credit	18.
19.	Experiential learning tax credit	19.
20.	Credit for qualified railroad reconstruction or replacement expenditures	20.
21.	Residential graywater system tax credit	21.
22.	Credit for manufacturing of human breast milk derived human milk fortifiers	22.
23.	Individuals with unique abilities tax credit program	23.
24.	Other credits (attach schedule)	24.
25.	Total credits against the tax (sum of Lines 1 through 24 not to exceed the amount on Page 1, Line 11). Enter total credits on Page 1, Line 12	25.

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, 2027 ~~2026~~

1. Florida income expected in taxable year .... 1. $ ______
2. Florida exemption $50,000 (Members of a controlled group, see instructions on Page 15 of Florida Form F-1120N) .... 2. $ ______
3. Estimated Florida net income (Line 1 less Line 2) .... 3. $ ______
4. Total Estimated Florida tax (5.5% of Line 3) .... $ ______
   Less: Credits against the tax .... $ ______ 4. $ ______

5. Computation of installments:

Payment due dates and payment amounts:

Last day of 5th month ~~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 6th month - Enter 0.25 of Line 4 .... 5b. ______

Last day of 9th 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**.

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-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.

DRAFT

F-1120N
R. 01/27 ~~01/26~~
Rule 12C-1.051, F.A.C.
Effective 01/27 ~~01/26~~

FLORIDA DEPARTMENT OF REVENUE

Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2026 ~~2025~~

What's New?

Adoption of 2026 Internal Revenue Code (IRC)
Sections 1 and 3 of chapter 2026-137, Laws of Florida, amend the definition of "Internal Revenue Code" provided in s. 220.03(1)(n) of the Florida Income Tax Code [chapter 220, Florida Statutes (F.S.)] to adopt the IRC retroactively to January 1, 2026. This means Florida will follow the computation of federal taxable income except for several sections from which Florida is specifically decoupling.

For more information, refer to the instructions for Line 1 – Federal Taxable Income on page 5.

Home Away From Home Tax Credit – Applicable to taxable years that begin within the 2026-31 calendar years, this credit is available against specific Florida taxes, including corporate income tax, for taxpayers that make private monetary contributions to eligible charitable organizations that house families of critically ill children receiving treatment, at minimal to no cost to the family.

To learn more about this credit, go to floridarevenue.com/taxes/cit and under Tax Incentives, select the Corporate Income Tax Incentives webpage link.

Child Care Tax Credits – The program has been extended through state fiscal year 2027-28 and allocations of credit are available for an additional year.

To learn more about this credit, go to floridarevenue.com/taxes/cit and under Tax Incentives, select the Corporate Income Tax Incentives webpage link.

Definition of Corporation
Applicable to tax years beginning January 1, 2026, and later, charitable trusts are not included in the definition of "corporation" provided in s. 220.03(1)(e), F.S. Charitable trusts will no longer be required to file a Florida Corporate Income/Franchise Tax Return (Form F-1120), starting with tax year 2026. Charitable trusts that currently file Form F-1120 may go to **floridarevenue.com/taxes/updateaccount** to request a change of account status for corporate income tax. Select the "In Business, but Not Required to File" button and enter the last day of the final taxable year the charitable trust was required to file in Florida for the effective date.

~~**Rural Community Investment Program Credit** A credit is available against Florida corporate income tax to taxpayers who make investor contributions in a rural fund, as certified by the Florida Department of Commerce. The credit is equal to 25% of the investor contribution. A credit under this program may not be claimed against the tax until the rural fund receives a final order, which must be attached to the taxpayer's return.~~

~~To learn more about this credit, go to **floridarevenue.com/taxes/cit** and under Tax Incentives, select the Corporate Income Tax Incentives webpage link.~~

Save Time and Paperwork with Electronic Filing

You can file and pay your *Florida Corporate Income/Franchise Tax Return* ~~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-1120ES (*Declaration/Installment of Florida Estimated Income/Franchise Tax*) and F-7004 (*Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*).

You must file and pay electronically if you paid $5,000 or more in corporate income tax during the State of Florida's prior fiscal year (July 1 – June 30). You must also file and pay electronically if you were required to file your federal income tax return electronically.

We encourage you to enroll for eServices. When you enroll in our eServices program you will receive a user ID and password. Advantages to enrolling are:

- your bank account and contact information are saved
- the ability to view your filing history
- the ability to reprint your returns
- the ability to view bills posted to your account

Please visit the Department's website at **floridarevenue.com/taxes/eservices** for more information.

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to **floridarevenue.com/taxes/updateaccount**.

Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner's return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.

What's Inside

- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 regardless of whether any tax may be due. If you file federal Form 1120-H (*U.S. Income Tax Return for Homeowners Associations*), you are not required to file a Florida return.
- **Political organizations** that file federal Form 1120-POL.
- **S corporations** that pay federal income tax on Line 23c of federal Form 1120S.
- **Tax-exempt organizations** that have "unrelated trade or business taxable income" for federal income tax purposes are subject to Florida corporate income tax and must file Florida Form F-1120.

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 2025 ~~2024~~ software to produce 2026 ~~2025~~ tax forms.

Visit **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) On ~~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, 2026 ~~2025~~, the Florida Form F-1120 is due on or before May 1, 2027 ~~2026~~; 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**.

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** 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 16.

You can file Florida Form F-7004 electronically through the IRS MeF Program or online. Go to the Department's website for more information.

You must file Florida Form F-7004 to extend your time to file. A copy of your federal extension alone will not extend the time for filing your Florida return. See Rule 12C-1.0222, Florida Administrative Code (F.A.C.), for information on the requirements that must be met for your request for an extension of time to be valid.

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 the Department ~~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**.

Required Attachments

Attach a copy of the actual federal income tax return filed with the IRS.

You must also attach copies of federal Forms 4562, 851 (or Florida Form F-851), 1122, 1125-A, Schedule D, Schedule M-3, and any supporting details for Schedules M-1 and M-2. Attach other supporting schedules if requested in these instructions.

Do not detach the coupon located at the bottom of the first page of your Florida Form F-1120 or your account may not be properly credited.

You may use additional sheets if the lines on Florida Form F-1120 or on any schedules are not sufficient The additional sheets must contain all the required information and follow the format of the schedules on the return. Enter the taxpayer's name and FEIN on all sheets exactly as they appear on the front page of Florida Form F-1120.

Taxable Year and Accounting Methods

The taxable year and method of accounting must be the same for Florida income tax as it is for federal income tax. If you change your taxable year or your method of accounting for federal income tax, you must also change the taxable year or method of accounting for Florida income tax.

Rounding Off to Whole-Dollar Amount

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:
- Apply online at **irs.gov**
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from **irs.gov** or call (800)~~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** 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** 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**.

To pay estimated tax, go to **floridarevenue.com/taxes/filepay** and select corporate income tax. If filing and/or paying electronically, see the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Short Taxable Years

You must file a separate declaration (Florida Form F-1120ES) when a return is required for a period of less than 12 months, unless the short period is less than four months or the requirement is first met after the first day of the last month in the short taxable year. When determining if you must file a declaration of estimated tax for a short taxable year that results from a change in annual accounting period, you must annualize your net income for the short period. Multiply the short year's income by 12 and divide the result by the number of months in the short period. If the tax due based on this income is greater than $2,500, a declaration is required.

Amended Declaration (Florida Form F-1120ES)

You must base your declaration of estimated tax upon a reasonable projection of tax liability. Circumstances may develop during the year that warrant a revision of the original estimated tax. If the revised estimate differs materially from the original estimate, file an amended declaration on or before the next installment due date.

Underpayments of Estimated Tax

If you underpay estimated tax, penalty and interest apply (see "Penalties" and "Interest" and the instructions for Line 14 on page 6).

Special Instructions

Consolidated Returns

The privilege of electing to file a Florida consolidated income tax return is limited to an affiliated group where **the parent corporation is subject to the Florida Income Tax Code** and:

1. The affiliated group must have filed a consolidated return federal income tax purposes.
2. The affiliated group electing to file a Florida consolida return must be identical to the affiliated group filing federal consolidated return.
3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member Attach the form to the Florida consolidated return.
4. In subsequent years, a completed Florida Form F-1122 must be attached for each new member of the affiliated group
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information, see section 220.131, ~~Florida Statutes (~~F.S~~.)~~, and Rule 12C-1.0131, F.A.C.

Florida Net Operating Loss Carryover Deduction (NOLD)

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, ~~Internal Revenue Code (~~IRC~~)~~. The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

Note: If you have other Florida carryover deductions, apply them first before applying your Florida NOLD.

When claiming your Florida NOLD, the following limitations also apply.

- Florida net operating losses generated in taxable years beginning **before** January 1, 2018, are carried forward up to 20 taxable years.
- Florida net operating losses generated in taxable years beginning **after** December 31, 2017, are carried forward indefinitely until used and never expire.
- For taxable years beginning **before** January 1, 2021, a Florida net operating loss deduction may be taken against 100% of Florida tentative apportioned adjusted federal income.
- For taxable years beginning **after** December 31, 2020, a Florida net operating loss deduction may be taken as follows:
  - First, any carryover(s) generated in a taxable year beginning **before** January 1, 2018, is applied against 100% of Florida tentative apportioned adjusted federal income;
  - Then, any carryover(s) generated in a taxable year beginning **after** December 31, 2017, is applied against 80% of the remaining Florida tentative adjusted federal income.

To support a Florida NOLD, attach a **schedule** showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss
- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income
- Net Operating Loss Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

Florida Net Capital Loss Carryover Deduction

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC.

The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

Florida Excess Contribution Carryover Deductions

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year **or**
- the Florida excess contribution carryover.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

Line-by-Line Instructions for Completing Florida Form F-1120

Instructions are numbered to correspond with the appropriate schedule and line numbers.

Computation of Florida Net Income Tax

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions an 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.

Note: The definition of "Internal Revenue Code" provided in the Florida Income Tax Code has been amended by recent legislation. This means Florida follows the computation of federal taxable income except for the following sections from which Florida is specifically decoupling:
- Sections 168(k), 174(a), 163(j), 274, and 179 of the IRC are included in the definition of "Internal Revenue Code" as amended and in effect on January 1, 2025 (i.e., without taking into consideration any amendments made to these sections by the One Big Beautiful Bill Act (Public Law 119-21)).
- Sections 168(n) and 174A are not included in the definition of "Internal Revenue Code."

Note 2: 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.

If your federal taxable income is affected by any of the sections referenced above, recompute your federal taxable income for purposes of Line 1 of Florida Form F-1120.

If the filer is a member of an affiliated group that filed a consolidated federal tax return, but is filing a separate return for Florida, the amount entered on Line 1 of Florida Form F-1120 should be its federal taxable income computed (or recomputed as noted above) as if it had filed a separate federal income tax return.

If you file a Florida consolidated return, the amount that you should enter on Line 1 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), or
- The recomputed federal taxable income as noted above.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

Attach to Florida Form F-1120:
- A copy of the related federal return that was filed with the IRS.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal return.
- A pro forma federal return, which is a federal return as if the taxpayer computed federal taxable income in accordance with the definition of "Internal Revenue Code" provided in the Florida Income Tax Code. In the case of a consolidated subsidiary filing separately in Florida, as if the subsidiary had also filed a separate federal return.

You should retain documentation that substantiates and supports the recomputed federal taxable income calculation until tax imposed by chapter 220, F.S., may no longer be determined and assessed under ss. 95.091(3) or 220.23, F.S.

~~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 file .~~
- ~~A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.~~
- ~~Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida ha also filed a separate federal return~~

~~**Note**: The interest limitation under s.163(j), IRC, is computed at the filer level. Florida did not follow the CARES Act's temporary increase in the interest limitation from 30% to 50% of federal adjusted taxable income for taxable years beginning on or after January 1, 2019, and before January 1, 2021. Any addition(s) required on Florida returns for taxable years 2019-2020 because of this decoupling is treated as a disallowed business interest expense carryforward from prior years for purposes of computing the subsequent year's business interest expense.~~

~~When you file a Florida consolidated return, the amount that you should enter is the:~~

- ~~Consolidated federal taxable income from Line 30 of federal Form 1120, or~~
- ~~Corresponding line (taxable income) of the federal income tax return filed~~

~~Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).~~

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income
Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

Note: You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

Line 3 - Additions to Federal Taxable Income
Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 23 ~~26~~.

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 12 ~~13~~.

Line 6 - Adjusted Federal Income
Subtract Line 5 from Line 4 and enter the difference

Line 7 - Florida Portion of Adjusted Federal Income
If the taxpayer's business is entirely within Florida, enter the amount reported on Line 6 on this line.

If the taxpayer is doing business outside Florida, complete Schedules III and IV and enter the adjusted federal income amount from Schedule IV, Line 9.

Line 8 - Nonbusiness Income Allocated to Florida
If the taxpayer's business is entirely within Florida, enter zero (0). If the taxpayer is doing business outside Florida, see the instructions for Schedule R.

Line 9 - Florida Exemption
Section 220.14, F.S., exempts up to $50,000 of Florida net income. The amount of the exemption is the lesser of $50,000 or the Florida portion of adjusted federal income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If the sum of Line 7 plus Line 8 is zero or less, enter zero (0).

Florida allows only one $50,000 exemption to the members of a controlled group of corporations as defined in s.1563, IRC. If you file a consolidated return, the amount of exemption taken on Line 9 is limited to the lesser of $50,000 or the Florida portion of adjusted income plus nonbusiness income allocated to Florida (Line 7 plus Line 8). If members of the controlled group file separate returns, follow the instructions for Question G-1.

If the taxable year is less than 12 months, the $50,000 exemption must be prorated. Multiply $50,000 by the number of days in the short tax year divided by 365.

Line 10 - Florida Net Income
Subtract Line 9 from the sum of Lines 7 and 8 and enter the difference. If the result is a loss, enter zero (0).

Line 11 - Tax Due
Multiply the amount on Line 10 by the tax rate.

Line 12 - Credits Against the Tax
Enter the total credits against the tax from Schedule V, Line 25. 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** in the Corporate Income Tax section.

Penalty and interest on an underpayment of estimated tax are computed from the installment due date until the earlier of the payment date or due date for filing the annual tax return, without regard to any extension of time. No penalty or interest will apply if the cumulative amount paid or credited for each installment equals or exceeds the cumulative amount due if the installments were based on:

- At least 90% of the tax finally shown to be due for the taxable year; or
- The tax computed using the prior year facts and income and current year rates.

Note: The installment amounts that must be paid to meet the prior year exception are decreased by the amount of any credit earned for the taxable year under the Florida Tax Credit Scholarship Program, New Worlds Reading Initiative, Strong Families Tax Credit Program, Home Away From Home Tax Credit Program, Live Local Program, Child Care Tax Credits Program, and Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers.
Enter any other penalty or interest due on Lines 14(b) and 14(d) respectively. See also "Penalties" and "Interest" on page 3.

Line 15 - Total of Lines 13 and 14.

Line 16 - Payment Credits
On Line 16(a), enter the total estimated tax payments, if any, made for the taxable year, plus any carryovers from previous years or corporate income tax credit memos issued by the Department. If you filed Florida Form F-7004, enter the tentative tax paid on Line 16(b). Add the estimated tax payments and the tentative tax paid (Line 16(a) plus Line 16(b)). Enter that sum on Line 16. **Attach a schedule of payments showing the amounts paid and dates of each payment.**

Line 17 - Total Amount Due
Subtract the amount on Line 16 from Line 15 and enter the amount due. Also, enter the amount due in the space provided at the bottom of the front page of Florida Form F-1120. Make your check payable to the Florida Department of Revenue. If tax was overpaid, please refer to the instructions for Lines 18 and 19.

Line 18 - Credit
Enter the amount of overpayment you want applied to the following taxable year as an estimated tax payment. You may apply any portion of an overpayment as an estimated tax payment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120.

Note: The election to apply an overpayment to the next year's estimated tax is irrevocable. For more information, see Rule 12C-1.034(8), F.A.C., titled Special Rules Relating to Estimated Tax.

Line 19 - Refund
Enter the amount of overpayment you want refunded on Line 19. You may request a refund of any portion of an overpayment. Also, enter this amount in the space provided at the bottom of the front page of Florida Form F-1120. **If Line 19 is left blank, we will credit the entire overpayment to next year's estimated tax**. Sub S corporations must include the Notice of Acceptance as an S corporation from the IRS if the document has not been sent to the Department.

Signature and Verification

An officer or person authorized to sign for the entity must sig all returns. 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)~~850-~~245-6052 or visit the website at **sunbiz.org**.

Question C - Check the appropriate box to indicate if you are filing a Florida consolidated return

Question D - Check the "Initial return" box if the return is the initial Florida return filed. Check "Final return" only if you have filed a final federal return. When a C Corporation elects to become an S corporation, the final C return is not considered to be a final tax return for the corporation. A return for a foreign (out-of-state) corporation that has ceased doing business in Florida is not a final return

Question E - Enter the Principal Business Activity Code that pertains to Florida business activities. If the Principal Business Activity Code is unknown, see the "Principal Business Activity Codes" section of the IRS Instructions for Form 1120.

Question F - Check the appropriate box to indicate if you have filed a Florida extension of time (Florida Form F-7004). Attach a copy of Florida Form F-7004, if timely filed

Question G-1 - Florida allows only one $50,000 exemption to a controlled group of corporations as defined in s.1563, IRC. If the taxpayer is a member of a controlled group, attach a list of the members. Include FEIN, address, and apportioned amount of the $50,000 exemption for each corporation. If the controlled group is a parent-subsidiary group, please indicate the parent corporation on your attached list. Attaching the list shows consent to an unequal apportionment of the Florida exemption.

Question G-2 - Check the appropriate box to indicate if you are part of a federal consolidated return. Enter the name and FEIN from your federal consolidated return.

Question G-3 - Check the appropriate box to indicate if the federal common parent has sales, property, or payroll in Florida.

Question H - Enter the address where the corporate books and records are located.

Question I - Check the appropriate box to indicate if you are a member of a partnership or joint venture that does business in Florida.

Question J - Provide the date of your latest IRS audit and list the years examined.

Question K - Provide the name, a telephone number, and email address of the person to contact regarding this return.

Question L - Indicate the form number of the return filed with the IRS.

Schedule I – Additions and/or Adjustments to Federal Taxable Income

Line 1 - Interest Excluded from Federal Taxable Income
Enter the amount of interest excluded from taxable income under s.103(a), IRC, or any other federal law, less the associated expenses disallowed in the computation of taxable income under s. 265, IRC, or any other law. These items will be included in Schedule M-1 of the federal return.

Line 2 - Undistributed Net Long-Term Capital Gains
If you are a regulated investment company (RIC) or a real estate

investment trust (REIT), enter the undistributed net capital gain for the taxable year computed pursuant to ss. 852(b)(3)(D) and 857(b)(3)(D), IRC.

Line 3 - Net Operating Loss Deduction
Enter the amount of net operating loss deduction shown on Line 29(a) of the federal Form 1120 or on the corresponding line of other federal income tax forms.

Line 4 - Net Capital Loss Carryover
Enter the net capital loss carryover, as defined in s. 1212, IRC, deducted from capital gains in computing federal taxable income for the taxable year. Refer to federal Form 1120, Schedule D, for this adjustment.

Line 5 - Excess Charitable Contribution Carryover
Enter the amount of excess charitable contributions determined under s. 170(d)(2), IRC, carried forward and deducted in computing federal taxable income for the taxable year.

Line 6 - Employee Benefit Plan Contribution Carryover
Enter the total amount of excess employee benefit plan deductions determined under s. 404(a)(1)(E), IRC, (excess contributions to qualified pension plans) and s. 404(a)(3)(A)(ii), IRC, (excess contributions to qualified stock bonus or profit-sharing plans), carried forward and deducted in computing federal taxable income for the taxable year.

Line 7 - Ad Valorem Taxes Allowable as an Enterprise Zone Property Tax Credit
Enter the amount from Line 4 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 8 - 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 24.

Line 9 - Rural and/or Urban High-Crime Area Job Tax Credits
Enter the total of the amounts from Lines 5 and 6 of Schedule V. This is the amount taken as rural and/or urban high-crime area job tax credits for the taxable year.

Line 10 - 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 11 - Florida Tax Credit Scholarship Program Credit (contributions to nonprofit scholarship-funding organizations tax credit)
Enter the amount from Line 12 of Schedule V. This is the amount taken as a credit for the Florida Tax Credit Scholarship Program. However, if the credit taken has previously been added to taxable income in a prior taxable year, and is taken as a deduction for federal tax purposes in the current taxable year, the amount of the deduction allowed shall not be added to taxable income in the current year. This exception is intended to ensure that the credit is added in the applicable taxable year and does not result in a duplicate addition in a subsequent year.

Line 12 - New Worlds Reading Initiative Credit
Enter the amount from Line 13 of Schedule V. This is the amount taken for the new worlds reading initiative credit for the taxable year.

Line 13 - Strong Families Tax Credit (credit for contribution to eligible charitable organizations)
Enter the amount from Line 14 of Schedule V. This is the amount taken for the strong families tax credit for the taxable year.

Line 14 - Live Local Program Credit
Enter the amount from Line 16 ~~15~~ of Schedule V. This is the amount taken for the live local program credit for the taxable year.

~~**Line 15 - New Markets Tax Credit**~~
~~Enter the amount from Line 17 of Schedule V. This is the amount taken for the new markets tax credit for the taxable year.~~

Line 15 ~~16~~ - Research and Development Tax Credit
Enter the amount from Line 18 of Schedule V. This is the amount taken as the research and development tax credit for the taxable year.

Line 16 ~~17~~ - Experiential Learning Tax Credit Program
Enter the amount from Line 19 of Schedule V. This is the amount of the experiential learning tax credit taken for the taxable year.

Line 17 ~~18~~ - Credit for Qualified Railroad Reconstruction or Replacement Expenditures
Enter the amount from Line 20 of Schedule V. This is the amount taken as a credit for qualified railroad reconstruction or replacement expenditures for the taxable year.

Line 18 ~~19~~ - Residential Graywater System Tax Credit
Enter the amount from Line 21 of Schedule V. This is the amount of the residential graywater system tax credit taken for the taxable year.

Line 19 ~~20~~ - Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifier
Enter the amount from Line 22 of Schedule V. This is the amount taken as a credit for manufacturing of human breast milk derived human milk fortifiers for the taxable yea .

Line 20 ~~21~~ - 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 21 ~~22~~ - 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 20 ~~21~~, it should not be added back again on this line.

~~**Line 23 - 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 24 - 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 ~~25~~ - 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 include an appropriate addition as determined on Florida Form F-1065.

(2) **Consolidated income adjustment.**
No consolidated income adjustment is necessary unless the corporation made an election under s. 220.131(1), F.S., within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984, to file a consolidated return on the same basis as its consolidated returns filed prio 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 [see s. 220.03(5)(b), F.S.] and Election B [see s. 220.03(5)(c), F.S.] taxpayers.

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.

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 of each included corporation must be attached.

The depreciation adjustment will include the positive or negative difference, if an , 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.

Line 23 ~~26~~ - Total
Enter the sum of Lines 1 through 22 ~~25~~ on this line and on the front page of Florida Form F-1120, Line 3.

Schedule II – Subtractions from Federal Taxable Income

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

Line 1 - Gross Foreign Source Income Less Attributable Expenses
Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter income under s. 951A, IRC, on Line 1(c). Enter the total of expenses directly and indirectly attributable to ss. 78, 862, and 951A, IRC, and related amounts deducted under s. 250, IRC, on Line 1(d). Add s. 78 income plus s. 862 dividends plus s. 951A income and subtract expenses [1(a) + 1(b) + 1(c) – 1(d)]. Enter result on Line 1.

Line 2 - Gross Subpart F Income Less Attributable Expenses
Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income (2[a] - 2[b]). Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

Note: Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

Line 3 - Florida Net Operating Loss Carryover Deduction
See Florida Net Operating Loss Carryover Deduction (NOLD) instructions (page 4).

Line 4 - Florida Net Capital Loss Carryover Deduction
See Florida Net Capital Loss Carryover Deduction instructions (page 5).

Line 5 - Florida Excess Charitable Contribution Carryover
See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 6 - Florida Employee Benefit Plan Contribution Carryover
See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 7 - Nonbusiness Income
If the taxpayer's business is entirely within Florida, enter zero (0). If the taxpayer is doing business outside Florida, enter the amount of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 15).

Line 8 - Eligible Net Income of an International Banking Facility
The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

Line 9 - s. 168(k), IRC, Special Bonus Depreciation
With the exception of qualified improvement property placed in service on or after January 1, 2018, the amount required to be added back for s.168(k), IRC, bonus depreciation is provided back to a taxpayer through a subtraction over a seven-year period of one seventh of the amount of the addition, beginning with the tax year of the addition. Attach a schedule showing the taxable year and amount of the original addition, the amount of the original addition for qualified improvement property placed in service on or after January 1, 2018, and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

Line 10 - Depreciation of Qualified Improvement Property
The recovery of amounts required to be added back to federal taxable income for qualified improvement property placed in service on or after January 1, 2018 (Schedule I, Line 21 ~~22~~, and the portion related to such property added back on Schedule I, Line 20 ~~21~~) is provided back to a taxpayer through a subtraction on this line. The subtraction is limited to the depreciation that would have been allowed under the IRC in effect on January 1, 2020 without retroactive changes made by the CARES Act, and without taking into account any sale or other disposition of the property. Attach a schedule showing the taxable year and amount of the

original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

~~**Line 11 - Film, Television, and Live Theatrical Production Expenses**~~
~~The recovery of amounts required to be added back for film television, and live theatrical productions on Schedule I, Line 24 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 11 ~~12~~ - Other Subtractions
Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

(1) **Partnership adjustment.** Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary partnership income or loss with certain modification (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must include an appropriate subtraction as determined on Florida Form F-1065.

(2) **Certain foreign taxes.** Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20% of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S

Line 12 ~~13~~ - Total
Enter the sum of Lines 1 through 11 ~~12~~ on this line and on the front page of Florida Form F-1120, Line 5.

Schedule III – Apportionment of Adjusted Federal Income

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S., and taxpayers who have been given prior permission by the Department to apportion income using a different method unde 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 Florid
(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 ente into the participation is located in Florida.
(f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
(g) Investments in securities that generate business income where the taxpayer's commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.

(h) Securities held by a state treasurer or other public official pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits a 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 dedicate 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 9 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 24. You may find the instructions fo the credit with the instructions for Line 24 on page 15.

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 8.

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)(h)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 the Florida Department of Commerce. 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)(h)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 relate 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, FEIN ~~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 - Community Contribution Tax Credit
Florida allows a credit equal to 50% of a qualified communit 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 4 - 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 7.

Line 5 - Rural Job Tax Credit and Line 6 - 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 9.

Line 7 - 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 8 - Florida Alternative Minimum Tax (AMT) Credit
A credit for Florida AMT paid is allowable in any tax year in which "regular" Florida tax is due following the tax year for which Florida AMT was paid. For tax years beginning on or after January 1, 2018, there is no Florida AMT and no additional Florida AMT credit will be created.

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 8 minus 3.3% of the amount that additions (Schedule I, Lines 1 and 7 through 22 ~~25~~) exceed subtractions (Schedule II, Lines 3 through 11 ~~12~~, and if your apportionment fraction is not 100% Florida, Schedule IV, Line 8).

Line 9 - Contaminated Site Rehabilitation Tax Credit (voluntary cleanup tax credit)
A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at (850)~~850-~~245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

Line 10 - Child Care Tax Credits
A credit is available against Florida corporate income tax for taxpayers that
- establish an eligible child care facility for employees;
- operate a child care facility for employees; or
- pay an eligible child care facility in the name and for the benefit of an employee

To learn more about this credit, or to submit your application, go to **floridarevenue.com/taxes/cit** and under Tax Incentives select the Corporate Income Tax Incentives webpage link.
The Department of Revenue must approve an allocation of this credit before it can be taken. Unused credits may be carried forward up to five (5) taxable years

A taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.19, F.S.

Attach a copy of your approval letter from the Department to the return.

You may transfer this credit to members of the same affiliate group. To learn more about transfers of this credit refer to Florida Form DR-556200, *Child Care Tax Credits Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

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)~~850-~~488-4197.

Note: Taxpayers must include the amount claimed for the current year on Schedule I, Line 10.

Line 12 - Florida Tax Credit Scholarship Program Credit (contributions to nonprofit scholarship-funding organizations tax credit)
A credit is available against Florida corporate income tax for contributions to nonprofit scholarship-funding organizations (SFOs). To learn more about this credit or to submit your application, go to **floridarevenue.com/taxes/cit** and under Tax Incentives select Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1875, F.S.

Attach a copy of the certificate of contribution from each nonprofit scholarship-funding organization to your Florida Form F-1120.

You may transfer this credit to members of the same affiliate group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 11.

Line 13 - New Worlds Reading Initiative Credit
A credit is available against Florida corporate income tax for contributions to the administrator under the New Worlds Reading Initiative. To learn more about this credit, or to submit your application, go to **floridarevenue.com/taxes/cit** and under Tax Incentives, select the Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1876, F.S.

Attach a copy of the certificate of contribution from the administrator to your Florida Form F-1120.

You may transfer this credit to members of the same affiliates group. To learn more about transfers of this credit, refer to Florida Form DR-336200, *The New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 12.

Line 14 - Strong Families Tax Credit (credit for contributions to eligible charitable organizations)
A credit is available against Florida corporate income tax for contributions to eligible charitable organizations under the Florida Strong Families Tax Credit Program. To learn more about this credit, or to submit your application, go to **floridarevenue.com/taxes/cit** and under Tax Incentives select the Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1877, F.S.

Attach a copy of the certificate of contribution from each eligible charitable organization to your Florida Form F-1120.

You may transfer this credit to members of the same affiliate group. To learn more about transfers of this credit, refer to Florida Form DR-226200, *Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 13.

Line 15 - Home Away From Home Tax Credit (credit for contributions to eligible charitable organizations)
A credit is available against Florida corporate income tax for contributions to eligible charitable organizations under the Florida Home Away From Home Tax Credit Program. To learn more about this credit, or to submit your application, go to **floridarevenue.com/taxes/cit** and under Tax Incentives select the Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.18775, F.S.

Attach a copy of the certificate of contribution from each eligible charitable organization to your Florida Form F-1120.
You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit, refer to Florida Form DR-665200, Home Away From Home Tax Credit Notice of Intent to Transfer a Tax Credit. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Line 16 ~~15~~ - Live Local Program Credit
A credit is available against Florida corporate income tax for contributions to the Florida Housing Finance Corporation under the Live Local Program. To learn more about this credit, or to submit your application, go to **floridarevenue.com/taxes/cit** and under Tax Incentives, select the Corporate Income Tax Incentives webpage link.

The Department of Revenue must approve an allocation of this credit before it can be taken. If the credit granted is not fully used in any one year, the unused credit can be carried forward no more than ten (10) years.

The credit shall be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit. In addition, a taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of the credit when the allocation of credit is made after a request for an extension of time. See s. 220.1878, F.S.

Attach a copy of the certificate of contribution from the Florida Housing Finance Corporation to your Florida Form F-1120.

You may transfer this credit to members of the same affiliates group. To learn more about transfers of this credit, refer to Florida Form DR-446200, *Live Local Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 14.

Line 17 ~~16~~ - Rural Community Investment Program Credit
A credit is available against Florida corporate income tax for an investor contribution in a rural fund, as certified by the Florida Department of Commerce.

Enter 20% of the Rural Community Investment Program Credit approved under s. 288.062, F.S., in each of the tax years containing the first through fifth credit certification dates. Unsed credit may be carried forward for use in subsequent tax years until the tax year containing the 11th credit certification date.

Attach a copy of the final order issued by the Florida Department of Commerce to your Florida Form F-1120.

You may transfer unused credit to affiliates of the certified rural fund. To learn more about transfers of this credit, refer to Florida Form DR-288062, *Rural Community Investment 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.

~~**Line 17 - New Markets Tax Credit**~~
~~A credit is available against Florida corporate income tax for a qualified investment under the Florida New Markets Development Program administered by the Florida Department of Commerce. Attach a copy of the credit certification. You may carry forward any unused credit for a period of five (5) years~~

~~Insurance companies may only claim this credit against their insurance premium tax due under s. 624.509, F.S.~~

~~**Note:** Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 15.~~

Line 18 - Research and Development Tax Credit
A credit is available against Florida corporate income tax based upon qualified research expenses in Florida for taxpayers that also claim and are allowed a federal income tax credit under section 41 of the IRC for the same research expenses. The Department of Revenue must allocate this credit before it can be taken. Attach federal Forms 6765, 3800, and 1065, Schedule K-1 (if applicable) to the return. An unused credit cannot be carried forward more than five (5) years.

Note: Taxpayers must include the amount claimed for the current taxable year on Schedule I, Line 15 ~~16~~.

Line 19 - Experiential Learning Tax Credit Program
A credit is available against Florida corporate income tax for employing apprentices, preapprentices, or student interns during taxable years that begin in calendar years 2022 through 2025. The credit is $2,000 per apprentice, preapprentice, or student intern up to a maximum of five apprentices, preapprentices or student interns per year. To learn more about this credit, or to submit your application, go to **floridarevenue.com/taxes/cit** and under Tax Incentives, select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken. Unused credits may be carried forward up to two (2) taxable years.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 16 ~~17~~.

Line 20 - Credit for Qualified Railroad Reconstruction or Replacement Expenditures
A credit is available against Florida corporate income tax equal to 50% of a qualifying railroad's qualified expenditures in Florida during the taxable year, not to exceed $3,500 multiplied by the number of miles of railroad track owned or leased within Florida by the qualifying railroad as of the end of the calendar year prior to the taxable year in which the qualified expenditures were incurred. Qualifying railroads must submit their application for credit no later than May 1 of the calendar year following the year in which the qualified expenditures were made. To learn more about this credit, and to access Florida Form F-11915, *Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit*, go to **floridarevenue.com taxes/cit** and under Tax Incentives, select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken or transferred. Unused credits may be carried forward up to five (5) taxable years.

You may transfer this credit to certain taxpayers. To learn more about transfers of this credit, refer to Florida Form F-11915T, *Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 17 ~~18~~.

Line 21 - Residential Graywater System Tax Credit
A credit is available against Florida corporate income tax to a developer or homebuilder for each NSF/ANSI 350 Class R certified noncommercial, residential graywater system purchased during the taxable year. The credit is equal to 50% of the cost of each system, but may not exceed $4,200. A developer or homebuilder may not receive total credits in excess of $2 million per taxable year. Attach your certification from the Florida Department of Environmental Protection to the return. Unused credits may be carried forward up to two (2) taxable years.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 18 ~~19~~.

Line 22 - Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifier
A credit is available against Florida corporate income tax equal to 50% of the cost of equipment purchased for use in the production of human breast milk derived human milk fortifiers To learn more about this credit, ~~or to submit your application,~~ go to **floridarevenue.com/taxes/cit** and under Tax Incentives, select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken. Unused credits may be carried forward up to five (5) taxable years.

You may transfer this credit to members of the same affiliated group. To learn more about transfers of this credit, refer to Florida Form F-11991T, *Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line 19 ~~20~~.

Line 23 - Individuals with Unique Abilities Tax Credit Program
A credit is available against Florida corporate income tax for qualified taxpayers that employ certain qualified employees with a physical or intellectual impairment. The credit is equal to $1 for each hour the qualified employee worked during the taxable year, up to 1,000 hours. The maximum credit per taxpayer is $10,000 per taxable year. To learn more about this credit, or to submit your application, go to **floridarevenue.com/taxes/cit** and under Tax Incentives select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken. Unused credits may be carried forward up to five (5) taxable years.

Line 24 - 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 8.

Line 25 - Total Credits Against the Tax
Enter the sum of Lines 1 through 24 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
2024 ~~2018~~	$ (1,000,000)	0.765432 ~~0.123456~~	$ (765,432) ~~(123,456)~~	$ -	$ (765,432) ~~(123,456)~~	$ (765,432) ~~(123,456)~~
2025 ~~2019~~	$ 750,000	0.654320 ~~0.130010~~	$ 490,740 ~~97,508~~	$ (392,592) ~~(123,456)~~	$ 98,148 ~~(25,948)~~	$ (372,840) ~~(25,948)~~
2026 ~~2020~~	$ 400,000 ~~1,500,000~~	0.543300 ~~0.128500~~	$ 217,320 ~~192,750~~	$ (173,856) ~~(25,948)~~	$ 43,464 ~~166,802~~	$ (198,984) -

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
2024 ~~2018~~	$ (1,000,000)	$ -	$ (1,000,000)	$ (1,000,000)
2025 ~~2019~~	$ 750,000	$ (600,000) ~~(1,000,000)~~	$ 150,000 ~~(250,000)~~	$ (400,000) ~~(250,000)~~
2026 ~~2020~~	$ 400,000 ~~1,500,000~~	$ (320,000) ~~(250,000)~~	$ 80,000 ~~1,250,000~~	$ (80,000) -

**see page 4 for NOLCO limitations.

Additional Florida forms that ~~which~~ may be needed.

F-851	*Corporate Income/Franchise Tax Affiliations Schedule*
F-1065	*Florida Partnership Information Return*
F-1120ES	*Declaration/Installment of Florida Estimated Income/Franchise Tax*
F-1120X	*Amended Florida Corporate Income/Franchise Tax Return*
F-1122	*Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return*
F-2220	*Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax*
F-7004	*Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return*

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**
- ✓ **To find filing due dates for the current year go to the Department's website at floridarevenue.com/taxes/cit/duedates**

Contact Us

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

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

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

For a written reply to tax questions, email Taxpayer Services at **fdortaxpayerservices@floridarevenue.com**.

Subscribe to Receive Email Alerts ~~Updates by Email~~ from the Department.
Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules, including notices of rule development workshops and emergency rulemaking. Subscribe today at **floridarevenue.com/dor/subscribe**.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. Forms are available online at **floridarevenue.com/forms**.

Form F-1120	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.
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-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit	Rule 12C-1.051, F.A.C.
Form F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit	Rule 12C-1.051, F.A.C.
Form F-11991T	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers Notice of Intent t Transfer a Tax Credit	Rule 12C-1.051, F.A.C.
Form DR-116200	Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-288062	Rural Community Investment Program Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-336200	The New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-226200	Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-665200	Home Away From Home Tax Credit Notice of Intent to Transfer a Credit	Rule 12-29.003, F.A.C.
Form DR-446200	Live Local Program Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-556200	Child Care Tax Credits Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.

FLORIDA DEPARTMENT OF REVENUE

DRAFT

Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax

For Tax Year:	
Beginning ______	Federal Employer Identification Number (FEIN): ______
Ending ______	Name: ______
	Address: ______
	City/State/ZIP: ______

1. Total income/franchise tax due for the year (enter from Florida Form F-1120, Line 13)	
2. 90% of Line 1	

	Computation of Underpayments			
Enter the installment dates in Columns 1 through 4 (See Installment Dates in the instructions.)	Due Dates of Installments			
	(1st)	(2nd)	(3rd)	(4th)
3. Enter 25% of Line 2 in Columns 1 through 4				
4. (a) Amount paid for each period				
(b) Overpayment credit from prior year				
(c) Overpayment of previous installment				
5. Total of Lines 4(a), 4(b), and 4(c)				
6. Underpayment (Line 3 less Line 5) or overpayment (Line 5 less Line 3). An overpayment on Line 6 in excess of all prior underpayments is to be applied as a credit against the next installment. (See Line 4c.)				

Exception that avoids penalty and interest

7. Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated.				
8(a). Tax on prior year's income using current year's tax rate:	25% of tax	50% of tax	75% of tax	100% of tax
8(b). The amount of certain credits earned for the taxable year. See page 2 for a complete list. Each corresponding certificate of contribution or credit approval letter must be issued on or before the return's due date or valid extended due date.				
8(c). Line 8(a) less Line 8(b). This is the prior year's income adjusted for the credits earned for the taxable year in Line 8(b).				

Check below if the exception applies for each underpaid installment [Line 7 must equal or exceed Line 8(c)]

Attach a schedule showing the computation. If the exception does not apply, complete Lines 9 through 14 to determine the amount of the penalty and interest.

Exception: 1st Installment ❑ 2nd Installment ❑ 3rd Installment ❑ 4th Installment ❑

	Computation of Penalty and Interest				
If Line 6 shows an underpayment and the exception does not apply, compute the underpayment penalty and interest by completing the portion(s) of this schedule applicable to the installments. Enter same installment dates used above.	Due Dates of Installments				
	(1st)	(2nd)	(3rd)	(4th)	
9. Amount of underpayment					
10. Enter the date of payment or the due date of the corresponding Florida Corporate Income/Franchise Tax return, whichever is earlier.					
11. Number of days from due date of installment to the dates shown on Line 10					
12. Penalty on underpayment (12% per year on the amount of underpayment on Line 9 for the number of days shown on Line 11)					Total Penalty
13. Interest on underpayments. In general, interest will be the appropriate interest rate on the amount of underpayment on Line 9 for the number of days shown on Line 11.					Total Interest
14. Total of amounts shown on Lines 12 and 13. If this Florida Form F-2220 is being filed with your return, the amounts shown as penalty and interest should be entered on appropriate line of Florida Form F-1120.					

Instructions for Florida Form F-2220

Purpose of Form – This form will enable taxpayers to determine if they paid the correct amount of each installment of estimated tax by the proper due date. If the minimum amount was not paid timely, we may impose penalty and interest.

Installment Dates – Generally, ~~for tax years ending 6/30, the declaration or payment of estimated tax is due on or before the last day of the 4th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. For tax years not ending on 6/30,~~ the declaration or payment of estimated tax is due on or before the last day of the 5th month, the last day of the 6th month, the last day of the 9th month, and the last day of the tax year. Installment due dates that fall on a Saturday, Sunday, or legal holiday extend to the next business day, with the exception of installments due on the last day of June, which must be paid on or before the last Friday of June.

Estimated Tax – Every domestic or foreign corporation or other entity subject to taxation under Chapter 220, Florida Statutes (F.S.), must report estimated tax for the taxable year if the amount of income tax liability for the year is expected to be more than $2,500.

Computation of Underpayments – Make entries on Lines 1 through 6 following the instructions for each line item. Enter on Line 4(c) the previous installment's overpayment (Line 6) but only if the overpayment exceeds all prior underpayments. If Line 6 shows an underpayment of any installment, complete Lines 7 and 8 and Lines 9 through 14, to the extent applicable. If the requirements for filing the declaration of estimated tax were met during the tax year and fewer than four installment payments were required, attach an explanatory statement including computations.

Exception to Avoid Penalty and Interest – You will not owe penalty or interest for an underpaid installment on Line 6 if the total amount of all payments made by the installment date equals or exceeds the amount that would have been required to be paid using the preceding year's tax (see section 220.34, F.S.). Calculate the exception using Lines 7 and 8. The prior year exception calculation includes credit earned for the following:

- The Florida Tax Credit Scholarship Program under s. 220.1875, F.S.;
- The New Worlds Reading Initiative under s. 220.1876, F.S.;
- The Strong Families Tax Credit Program under s. 220.1877, F.S.;
- The Home Away From Home Tax Credit Program under s. 220.18775, F.S.;
- The Live Local Program under s. 220.1878, F.S.;
- The Child Care Tax Credits Program under s. 220.19, F.S.; and
- The Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers under s. 220.1991, F.S.

Each certificate of contribution or credit approval letter must be issued on or after the beginning of the tax year and on or before the due date of the return, or extended due date with a valid extension of time.

A taxpayer's noncompliance with the requirement to pay tentative taxes may result in the revocation and rescindment of a credit when the allocation for that credit is made after a request for an extension of time. See ss. 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 220.19, and 220.1991, F.S. In addition, each credit is required to be reduced by the difference between the amount of federal corporate income tax taking into account the credit and the amount of federal corporate income tax without application of the credit.

A taxpayer may not use the prior year exception if the previous tax year was for a short tax year (not a full 12 months), except where the short period is due to a change in accounting period. You may not use the prior period exception in your first year of operation.

Note: The Florida Income Tax Code does not allow annualizing taxable income to determine the requirement for making an individual installment.

Computation of Penalty and Interest – Follow the instructions on the form to complete Lines 9 through 14. For purposes of determining the date of payment on Line 10, a payment of estimated tax on any installment date is considered a payment of any previous underpayment only to the extent the payment exceeds that amount of the installment as computed on Line 3. If you made more than one payment for a given installment, attach a separate computation for each payment.

Line 13 — Interest on Underpayments – The interest rate on each underpayment will vary depending on the date of the payment and the interest rate or rates in effect for the period. It may be necessary to attach a separate schedule showing the computation of interest on each underpayment. A floating rate of interest applies to underpayments and late payments of estimated tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 220.807, F.S. To obtain interest rates, visit **floridarevenue.com/taxes/rates**.

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**.

Form F-1120	Florida Corporate Income/Franchise Tax Return Rule 12C-1.051, F.A.C.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER12C-3, FLORIDA ADMINISTRATIVE CODE

ESTATE TAX

REPEALING RULES 12C-3.0015, 12C-3.006, 12C-3.008 AND 12C-3.010

SUMMARY OF PROPOSED RULE

The purpose of the proposed repeal of Rules 12C-3.0015, 12C-3.006, 12C-3.008, and 12C-3.010, F.A.C., is to remove rules regarding estate tax in Florida because there is no Florida state-level estate tax after December 31, 2004, and there is no affidavit requirement for any probate proceedings, including those commenced prior to July 1, 2023, effective July 1, 2023, as provided in section 1, Ch. 2023-207, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed repeal of Rules 12C-3.0015, 12C-3.006, 12C-3.008, and 12C-3.010, F.A.C., removes rules regarding estate tax in Florida because there is no Florida state-level estate tax after December 31, 2004, and there is no affidavit requirement for any probate proceedings, including those commenced prior to July 1, 2023, effective July 1, 2023, as provided in section 1, Ch. 2023-207, L.O.F.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 4, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 4, 2026 (Vol. 52, No. 150), to advise the public of the proposed changes to Rule Chapter 12C-3, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on August 18, 2026. No request was received by the Agency, and no workshop was held. No written comments were received by the Agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12C-3.0015: Affidavit - No Florida Estate Tax Due

12C-3.006: Information Confidential

12C-3.008: Public Use Forms

12C-3.010: Final Certificate and Nontaxable Certificate Mailing Procedure

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rules 12C-3.0015, 12C-3.006, 12C-3.008, and 12C-3.010, F.A.C., is to remove rules regarding estate tax in Florida because there is no Florida state-level estate tax after December 31, 2004, and there is no affidavit requirement for any probate proceedings, including those commenced prior to July 1, 2023, effective July 1, 2023, as provided in section 1, Ch. 2023-207, L.O.F.

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

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

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

RULEMAKING AUTHORITY: : 198.08, 198.32(2), 213.06(1) FS.

LAW IMPLEMENTED: 198.02, 198.03, 198.04, 198.05, 198.13, 198.15, 198.16, 198.18, 198.19, 198.26, 198.32, 198.37, 198.38, 198.39, 198.40, 213.053(1)(e), (2)(a), 213.235 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.26, 198.32 FS. History–New 12-13-94, Amended 1-22-01, 4-14-09, 1-25-12, 1-20-14, 1-1-24, Repealed ____.

12C-3.006 Information Confidential.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 213.053(1)(e), (2)(a) FS. History–New 2-19-72, Formerly 12C-3.06, Amended 8-25-94, 12-13-94, Repealed ____.

12C-3.008 Public Use Forms.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.08, 198.13, 198.32(2), (3), FS. History–New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21, 1-1-24, Repealed ____.

12C-3.010 Final Certificate and Nontaxable Certificate Mailing Procedure.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.13, 198.19, 198.32(2) FS. History–New 6-7-78, Formerly 12C-3.10, Amended 1-11-93, 8-25-94, 12-13-94, 4-14-09, 1-20-14, Repealed ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 4, 2026

ATTACHMENT 2

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399 floridarevenue.com

September 29, 2026

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THRU: Jim Zingale, Executive Director

FROM: Alec Yarger, Deputy Executive Director

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 on proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

- 12E-1.011 Lottery Intercept
- 12E-1.032 Electronic Remittance of Support Payments
- 12E-1.039 Request for Services
- 12E-1.041 Review for Modification of Support Order

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 rules are necessary to update the Department's procedure for intercepting lottery winnings and applying them to past-due child support, clarify the requirements for employers to submit support payments electronically, and clarify the information the Department needs to begin providing services and to review support orders for modification.

What do the proposed rules do?
Rule 12E-1.011, F.A.C., Lottery Intercept
- Updates the procedure in accordance with the Department's 2024 Interagency Agreement with the Department of the Lottery.
- Incorporates the amended *Verification of Past Due Support Lottery Intercepts* form (CS-EF161)

Rule 12E-1.032, F.A.C., Electronic Remittance of Support Payments
- Updates the current procedure to include requirements for remitting payments by ACH Debit.
- Incorporates revised forms (CS-FM42, CS-FM43, and CS-FM47) and removes obsolete form (CS-FM48).

Rule 12E-1.039, F.A.C., Request for Services
- Clarifies the information that the Department needs to begin providing services
- Incorporates the revised *Request for More Information* form (CS-ES54).

Rule 12E-1.041, F.A.C., Review for Modification of Support Order
- Clarifies current procedure and the requirement to provide information documenting a change in circumstances.
- Incorporates revised forms (CS-POBB, CS-POBC, and CS-POBJ).

Were comments received from external parties?
No. The Department published a Notice of Rule Development on July 23, 2026, and provided that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be scheduled and noticed in the *Florida Administrative Register*. No request was received.

For each rule, attached are copies of:
- Summaries, which include:
  - Summary of Proposed Rules
  - Facts and Circumstances Justifying Proposed Rules

  - Federal Comparison Statements
  - Summary of Rule Development Workshop
- Proposed rule text
- Incorporated material

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE

CHILD SUPPORT PROGRAM

AMENDING RULE 12E-1.028 AND 12E-1.029

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.011, F.A.C. (Lottery Intercept), update the procedure in accordance with the Department's 2024 Interagency Agreement with the Department of the Lottery and incorporate an amended verification of past due support form.

The proposed amendments to Rule 12E-1.032, F.A.C. (Electronic Remittance of Support Payments), update the current procedure to include requirements for remitting payments by ACH Debit, incorporate revised forms, and remove an obsolete form.

The proposed amendments to Rule 12E-1.039, F.A.C. (Request for Services), clarify the information the Department needs to begin providing services and incorporate a revised request for information form.

The proposed amendments to Rule 12E-1.041, F.A.C. (Review for Modification of Support Order), reflect current procedure, clarify requirements for documentation of circumstance change, and incorporate revised declaration of circumstance change and support order review notification forms.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12E-1.011, F.A.C. (Lottery Intercept), are necessary to reflect the 2024 interagency agreement between the Department and the Department of Lottery and incorporate an amended form.

The proposed amendments to Rule 12E-1.032, F.A.C. (Electronic Remittance of Support Payments), are necessary to update current procedure to include ACH Debit requirements, incorporate revised forms, and remove an obsolete form.

The proposed amendments to Rule 12E-1.039, F.A.C. (Request for Services), are necessary to clarify information the Department needs to begin providing services and to incorporate a revised request for information form.

The proposed amendments to Rule 12E-1.041, F.A.C. (Review for Modification of Support Order), are necessary to clarify the requirement for documentation of circumstance change and incorporate revised declaration of change in circumstance and support order review notification forms.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 23, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 23, 2026 (Vol. 51, No. 97), to advise the public of the proposed changes to Rules 12E-1.011, 12E-1.032, 12E-1.039, and 12E-1.041, 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 scheduled and noticed in the *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

CHILD SUPPORT PROGRAM

RULE NO:	RULE TITLE:
12E-1.011	Lottery Intercept
12E-1.032	Electronic Remittance of Support Payments
12E-1.039	Request for Services
12E-1.041	Review for Modification of Support Order

PURPOSE AND EFFECT: The purpose of the proposed amendment of Rule 12E-1.011, F.A.C. (Lottery Intercept), is to reflect the procedure specified in the Department's 2024 Interagency Agreement with the Department of the Lottery and incorporate the Verification of Past Due Support Lottery Intercepts form (CS-EF161). The purpose of the proposed Rule 12E-1.032, F.A.C. (Electronic Remittance of Support Payments), is to update procedure, outline the requirements to electronically remit payments by ACH Debit, revise forms (CS-FM42, CS-FM43, and CS-FM47), and remove an obsolete form (CS-FM48). The purpose of the proposed amendment of Rule 12E-1.039, F.A.C. (Request for Services), is to clarify the information the Department needs to begin providing services and to amend the Request for More Information form (CS-ES54). The purpose of proposed Rule 12E-1.041, F.A.C. (Review for Modification), is to update procedure, clarify the requirement to document a change in circumstances, and revise forms (CS-POBB, CS-POBC, and CS-POBJ).

SUMMARY: The proposed amendments to Rule 12E-1.011, F.A.C. (Lottery Intercept), update procedure in accordance with the Department's 2024 Interagency Agreement with the Department of the Lottery and incorporate an amended verification of past due support form. The proposed amendments to Rule 12E-1.032, F.A.C. (Electronic Remittance of Support Payments), update the current procedure to include requirements for remitting payments by ACH Debit, incorporate revised forms, and remove an obsolete form. The proposed amendments to Rule 12E-1.039, F.A.C. (Request for Services), clarify the information the Department needs to begin providing services and incorporate a revised request for information form. The proposed amendments to Rule 12E-1.041, F.A.C. (Review for Modification of Support Order), reflect current procedure, clarify requirements for documentation of circumstance change, and incorporate revised declaration of circumstance change and support order review notification forms.

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 Statement of Estimated Regulatory Costs, 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: 61.1824(6)(b), 409.2557(3), 409.2563(16), FS.

LAWS IMPLEMENTED: 24.115(4), 61.1824(6), 61.30(1)(c), 409.2563, 409.2564(11)(a), and 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 Donna Vela at (850) 617-8129. 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: Donna Vela, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850) 617-8129.

THE FULL TEXT OF THE PROPOSED RULE IS:

12E-1.011 Lottery Intercept.

(1) No change.

(2) Definitions. As used in this rule:

(a) "Obligor" means a person responsible for making payments pursuant to an order establishing, enforcing, or modifying an obligation for child support~~, spousal support,~~ or for child and spousal support when enforced by the Department.

(b) "Past-due support" means the amount of support owed pursuant to an order for child support~~, spousal support,~~ or for child and spousal support when enforced by the Department that has not been paid. Also included in past-due support are amounts owed to the Department for court or administrative costs.

(c) No change.

(3) Procedure.

(a) Pursuant to section 24.115, F.S., the Department transmits data to the Department of the Lottery identifying obligors who owe past-due support for the Department of the Lottery to compare with personally identifying information provided by claimants of prizes equal to or greater than $600.

(b) If the Department of the Lottery determines that a claimant is an obligor who owes past-due support, the Department of the Lottery notifies the Department. The Department then provides a completed Verification of Past Due Support Lottery Intercepts (CS-EF161) form to the Department of the Lottery that indicates the amount of past-due support owed or that the Department is withdrawing its claim against the claimant's prize. Form CS-EF161, (http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx), is hereby incorporated by reference, effective 11/26.

(c) If the claimant owes past-due support as indicated on form CS-EF161, the Department mails the obligor a Notice of Intent to Deduct Lottery Winnings (CS-EF160) form, as specified in paragraph (4).

(d) After receiving a form CS-EF161 from the Department confirming that the claimant owes past-due support, the Department of the Lottery withholds payment of the prize to the claimant and remits payment to the Department by check, up to the amount of past-due support.

(e) The Department holds the payment remitted by the Department of the Lottery until the proceeding is concluded. If the matter is uncontested or the Department prevails in a contested proceeding, the Department applies the payment to the child support case as a credit against past-due support and disburses the payment due. If the action is contested and the obligor prevails, the Department sends all or part of the payment to the obligor in accordance with the findings and conclusions in the final order.

~~Certification of Past-Due Support. The Department certifies all parents who owe a past-due amount for lottery~~

~~intercept. Prior to the payment of a prize to any obligor owing past-due support, the Department of the Lottery will verify the information provided by the Department to determine if past-due support is owed. Upon the request of the Department of the Lottery, the Department will provide written certification that the obligor owes past-due support and specify the amount owed. Upon receipt of such written certification from the Department, the Department of the Lottery will transmit the prize money, not to exceed the amount certified as past-due support, to the Department.~~

(4) Notification of Intercept.

(a) The Department shall ~~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), hereby incorporated ~~herein~~ by reference, effective 07/22, (http://www.flrules.org/Gateway/reference.asp?No=Ref-14345) shall ~~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) If a petition for administrative hearing is not received within 21 days of receipt of the notice specified in paragraph (4)(a), the prize received from the Department of the Lottery shall ~~will~~ be applied to the obligor's past-due support.

(c) To request an administrative hearing pursuant to Chapter 120, F.S., the obligor must ~~will~~ file a petition for an administrative hearing with the Department of Revenue, Child Support Program, Deputy Agency Clerk, P.O. Box 8030, Tallahassee, FL 32314-8030, within 21 days of receipt of the ~~this~~ notice. If a petition for administrative hearing is not received within 21 days of receipt of the ~~this~~ notice, the obligor will be considered to have waived the right to a hearing and the intercept shall ~~will~~ be applied to the obligor's past-due support ~~obligation~~.

(5) No change.

Rulemaking Authority 409.2557(3) FS. Law Implemented 24.115(4), History–New 6-17-92, Amended 7-20-94, Formerly 10C-25.008, Amended 1-23-03, 9-17-18, 11-12-20, 6-9-22,__________.

Substantial rewording of Rule 12E-1.032 follows. See Florida Administrative Code for present text.

12E-1.032 Electronic Remittance of Support Payments.

(1) Section 61.1824(6), F.S., provides for the electronic remittance of support payments deducted by an employer pursuant to an income deduction order or income deduction notice and the electronic submission of associated case data to the State Disbursement Unit. An employer who needs information or assistance may contact

the State Disbursement Unit at fl.smartchildsupport.com or 1(888)-883-0743.

(2) Definitions. As used in this rule:

(a) "Addenda record" means information required by the Department in an Automated Clearing House Credit or "ACH credit" transfer that is needed to completely identify an employee or provide information concerning a payment, in an approved electronic format.

(b) "Associated case data" means support payment information required to be submitted to the State Disbursement Unit pursuant to Title IV-D of the Social Security Act.

(c) "Automated Clearing House" or "ACH" means a central distribution and settlement point for the electronic clearing of debits and credits between financial institutions rather than the physical movement of paper items.

(d) "Automated Clearing House Credit" or "ACH credit" means the electronic transfer of funds initiated by the employer, cleared through the ACH for deposit to the State Disbursement Unit.

(e) "Automated Clearing House Debit" or "ACH Debit" means the electronic transfer of funds initiated by the State Disbursement Unit, cleared through the ACH for deposit to the State Disbursement Unit.

(f) "Department" means the Florida Department of Revenue.

(g) "Employer" means a person, business, or organization that pays one or more workers to perform a service or engage in an activity in exchange for financial compensation.

(h) "Employer's designated child support payment processor" or "employer's processor" means a financial institution or business used by the employer to provide ACH support payment services.

(i) "National Automated Clearing House Association" or "NACHA" means the national trade association for electronic payments associations that establishes the rules, industry standards, and procedures governing the exchange of commercial ACH payments by depository financial institutions.

(j) "State Disbursement Unit" or "SDU" means the single unit in the state that receives and processes support payments pursuant to Section 61.1824, F.S.

(3) Employers or employers' processors electronically submitting support payments and associated case data may remit payments using ACH Credit or ACH Debit.

(4) Procedures for ACH Credit.

(a) The employer or employer's processor must contact the employer's financial institution and arrange remittance of the support payment to the State Disbursement Unit by ACH credit.

(b) For the employer to establish ACH payments directly to the State Disbursement Unit, the employer or the employer's processor must contact the SDU at fl.smartchildsupport.com and provide the information in subparagraph (c). The State Disbursement Unit shall compare the information provided by the employer or the employer's processor with identifying information in the SDU's system. Identifying information submitted by the employer or the employer's processor must match the identifying information in the SDU's system. The SDU shall work with the employer to resolve any discrepancies.

(c) The employer or the employer's processor must provide the SDU with the following information for each employee for whom payments will be remitted:

1. Employee's first and last name;

2. Employee's Social Security Number;

3. County where the support order was entered as stated in the income withholding order;

4. Remittance ID~~,~~ as stated in the income withholding order; and

5. Payment amount to be remitted for the employee.

(d) When the information provided in paragraph (c) matches the information in the SDU's system, the SDU shall provide the employer or the employer's processor with the SDU's banking information. The employer must complete a prenotification test before electronic remittance of support payments begins.

(e) Neither the State Disbursement Unit nor the Department will pay for expenses incurred by the employer or employer's processor to use ACH credit.

(f) All ACH credit transactions 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 records for child support. The required NACHA guidelines and formats for electronic remittance and associated case data are contained in the User Guide For Electronic Child Support Payments, Using The Child Support Application Banking Convention, Version 9.0, revised February 24, 2017, hereby incorporated by reference, (http://www.flrules.org/Gateway/reference.asp?No=Ref-14350). A copy of the NACHA guidelines may be obtained at fl.smartchildsupport.com. The employer, the employer's financial institution, or the employer's processor providing ACH services may contact the State Disbursement Unit at fl.smartchildsupport.com for assistance in implementing the required formats, standards, and technical requirements.

(g) The employer or employer's processor may combine payments from more than one employee into a single payment, provided the employer or the employer's processor identifies the amount withheld for each employee.

(5) Procedures for ACH Debit.

(a) The employer or employer's processor must contact the State Disbursement Unit at fl.smartchildsupport.com to create an account using the employer's name, Employer Identification Number (EIN), and contact information.

(b) The employer or employer's processor must register a bank account and complete a micro deposit validation to verify the bank account.

(c) The employer or employer's processor must provide the SDU with the information stated in subparagraph (4)(c) for each employee for whom payments will be remitted, select a payment frequency and date, and authorize deductions from the registered bank account.

(d) The employer or employer's processor may contact the SDU at 1(888)-883-0743 for assistance with the actions required to remit support payments through ACH Debit.

(6) Remittance or Transmission Problems.

(a) If the employer or the employer's processor incorrectly submits associated case data or incorrectly remits support payments, the employer or the employer's processor must contact the SDU at 1(888)-883-0743 for specific instructions within one business day after the error is discovered.

(b) The State Disbursement Unit shall review payment errors and associated case data problems reported under paragraph (a), determine the course of action to correct errors, and process the information and payment as able.

(c) The State Disbursement Unit shall contact the employer or employer's processor as needed to correct errors identified by the SDU.

(7) The employer or employer's processor must remit payments within two business days after the date the employee is paid.

(8) Waiver From Electronic Filing Requirements. To request a waiver from the requirement to remit payments electronically, the employer must complete and submit the Electronic Remittance of Child Support Payments Request for Waiver (Form CS-FM42). Form CS-FM42, (http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx), is hereby incorporated by reference, effective 11/26. The Department reviews written requests and responds to requesters using the Electronic Remittance of Child Support Payments Waiver Approval (Form CS-FM43) or

Electronic Remittance of Child Support Payments Waiver Denial (Form CS-FM47) notice. Form CS-FM43, (http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx), is hereby incorporated by reference, effective 11/26. Form CS-FM47, (http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx), is hereby incorporated by reference, effective 11/26.

(9) Members of the public may obtain a copy of the forms used in this rule chapter, incorporated by reference, without cost, by writing to the Department of Revenue, Child Support Program, Attn: Forms Coordinator, P.O. Box 8030, Tallahassee, Florida 32314-8030.

Rulemaking Authority 61.1824(6)(b), 409.2557(3)(o) FS. Law Implemented 61.1824(6) FS. History–New 5-31-07, Amended 9-18-08, 6-9-22,__________.

12E-1.039 Request for Services.

(1) Definitions. For purposes of this rule:

(a) "Public assistance ~~recipient~~" is defined as provided in Section 409.2554(12) ~~means a person receiving temporary cash assistance under Section 414.095, F.S., Medicaid under Section 409.963, F.S., or food assistance under Section 414.31~~, F.S.

(b) "Alleged father" means "putative father" as defined by Section 409.256(1)(g), F.S.~~, which is an individual who is or may be the biological father of a child whose paternity has not been established and whose mother was unmarried when the child was conceived and born.~~

(c) "Caregiver" means a person, other than the mother, father, or a putative father, who has physical custody of a child or with whom the child primarily resides.

(2) Services Provided. The Department establishes paternity; establishes, modifies, enforces, collects, and disburses support. The Department shall ~~will~~ initiate location activities to obtain address, asset, employment, health insurance, and other personal identifying information needed ~~in order~~ to provide services.

(3) Who can receive services ~~Eligibility~~.

(a) A parent, caregiver, or alleged father who needs ~~has a need for~~ services regarding a dependent child may apply for services.

(b) A public assistance recipient ~~receiving temporary cash assistance or food assistance~~ does not need to apply for services. A case is created automatically upon receipt of a referral from the Florida Department of Children and Families.

(c) To receive services, an individual who does not receive public assistance or who receives ~~A public assistance recipient receiving~~ only Medicaid ~~benefits~~ must submit a completed application as described in paragraph (4) ~~apply for services~~. ~~A case is not automatically created.~~

(d) A former recipient of public assistance or child support services whose case has been closed and who wants the Department to resume services must submit a completed ~~complete an~~ application.

(e) The Department provides services at the request of ~~other states~~ Title IV-D agencies from other states, child support agencies from foreign countries with which the State of Florida or the United States government has a reciprocal agreement for ~~regarding~~ child support, and central authorities from member ~~to child support agencies or the equivalent in~~ countries of ~~that have signed~~ The Hague Convention on the International Recovery of Child Support and Other Forms of Family Maintenance.

(f) The Department does not provide services to a minor child requesting ~~seeking to collect~~ support from a parent.

(g) The Department does not provide services to an adult requesting ~~seeking to collect~~ support from a parent for the time during which the adult ~~seeking to collect support~~ was a minor child ~~dependent~~.

(4) Application.

(a) To apply for services, an individual ~~who does not receive temporary cash assistance or food assistance~~ must submit a completed signed ~~and complete~~ electronic or paper application. For t~~T~~he Department to begin providing services, the applicant must provide at a minimum ~~will obtain information concerning parents and children including:~~ the name, address, and date of birth of the person applying for services, the first and last name of each parent or alleged father, and the name and date of birth of each child for whom services are requested ~~Social Security Number, employment, health insurance, military service, and other relevant information necessary to provide child support services~~.

1. An individual may submit the Online Application for Child Support Services form CS-ES51b through the Department's website at floridarevenue.com. Form CS-ES51b, (http://www.flrules.org/Gateway/reference.asp?No=Ref-08649), is hereby incorporated ~~herein~~ by reference effective 09/19/2017. The Department shall ~~will~~ send an electronic confirmation message to the applicant once the application is processed and the case has been opened.

2. A paper ~~hardcopy~~ application may be obtained by calling 1(850)488-KIDS (5437) or contacting a child

support local office. Local child support office information is provided on the Department's website floridarevenue.com.

a. Upon request, the Department shall ~~will~~ provide an individual who requests services with f~~F~~orms CS-ES51 and CS-ES50. Form CS-ES51, Application for Child Support Services, is hereby incorporated by reference effective 09/23, (http://www.flrules.org/Gateway/reference.asp?No=Ref-15871). Form CS-ES50, Application Instructions, is hereby incorporated by reference effective 12/21, (http://www.flrules.org/Gateway/reference.asp?No=Ref-13864). The applicant must complete and submit the CS-ES51 form provided.

b. When an applicant requests services for more than one child, the Department shall ~~will~~ provide the applicant with form CS-ES51ACI, ~~a~~ Child Information, ~~Form CS-ES51ACI,~~ for each additional child. Form CS-ES51ACI, (http://www.flrules.org/Gateway/reference.asp?No=Ref-15872), is hereby incorporated ~~herein~~ by reference, effective 09/23. The applicant must complete and submit the CS-ES51ACI form(s) provided.

c. When there is more than one alleged father, the Department shall ~~will~~ provide the applicant with a separate form CS-ES52, Other Parent Information, ~~Form CS-ES52,~~ for each alleged father.

Form CS-ES52, (http://www.flrules.org/Gateway/reference.asp?No=Ref-13867), is hereby incorporated ~~herein~~ by reference, effective 12/21. The applicant must complete and submit the CS-ES52 form(s) provided.

d. When the applicant is applying for services for more than one child with different fathers, the applicant must ~~will be required to~~ submit a separate application for each child and father.

(5) Supporting documents; additional requirements.

(a) An individual who applies for services under subsection (4) or who receives public assistance must:

1. Provide the Department with the ~~all~~ information needed ~~necessary~~ to provide ~~process the request for~~ services.

2. Provide the Department copies of all supporting documents, including as applicable,~~:~~ Final Judgment of Dissolution of Marriage, support order, birth certificate of child(ren) not born in Florida, paternity judgment, payment record, or written agreement between the applicant or public assistance recipient and the other parent concerning paternity, support, and parenting time, and other ~~relevant~~ documents upon request, as needed, ~~necessary~~ to provide child support services.

3. Provide a paternity declaration for each child who does not have a legal father.

a. The Department uses form CS-PO34, ~~the~~ Paternity Declaration, ~~Form CS-PO34,~~ for the mother and provides the form ~~to each parent~~ with the Application for Child Support Services. Form CS-PO34, (http://www.flrules.org/Gateway/reference.asp?No=Ref-13863), is hereby incorporated ~~herein~~ by reference, effective 12/21.

b. The Department uses form CS-PO102, ~~the~~ Paternity Statement by Non-Parent, ~~Form CS-PO102,~~ for ~~the non-parent~~ caregiver applicants. Form CS-PO102, (http://www.flrules.org/Gateway/reference.asp?No=Ref-08655), is hereby incorporated ~~herein~~ by reference effective, 09/19/2017.

c. The Department uses the Paternity Statement by Alleged Father, Form CS-PO103 for the alleged father. Form CS-PO103, (http://www.flrules.org/Gateway/reference.asp?No=Ref-12350), is hereby incorporated ~~herein~~ by reference, effective 11/20.

4. Provide a separate completed Father/Alleged Father Information form (CS-ES119) for each alleged father named on the paternity declaration. Form CS-ES119, (http://www.flrules.org/Gateway/reference.asp?No=Ref-13868), is hereby incorporated by reference, effective 12/21.

5. Provide the Department with proof of health insurance if the child(ren) is insured.

6. Inform the Department of any changes in information for himself or herself, the child(ren), or the other parent(s). This includes addresses, employment, phone numbers, and where the child(ren) resides.

7. Voluntarily submit to personal jurisdiction in Florida.

8. Cooperate with the Department as required by Rule 12E-1.008, F.A.C.

(6) Application and Referral Review.

(a) The Department shall ~~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. If the applicant returns some, but not all required information, or returns incomplete or inaccurate information, the Department shall ~~will~~ send the applicant f~~F~~orm CS-ES54, Request for More Information, by regular mail, requesting the missing, incomplete, or corrected information. Form CS-ES54, (http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx), is hereby incorporated by reference, effective 11/26. ~~09/19/2017, (http://www.flrules.org/Gateway/reference.asp?No=Ref-08657),~~

2. If the application is complete, the Department shall ~~will~~ send f~~F~~orm CS-ES55, Response to Request for Services and/or Information Request, to the applicant informing them that the application was received. When additional information is required for the Department to proceed, the CS-ES55 notifies~~, 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-14353), is hereby incorporated by reference, effective 07/22.

3. The Department shall ~~will~~ close the request for services ~~case~~ if an application is not returned or completed within 65 calendar days after the Department begins the application review.

4. If there is a support order for one or more children named in the application, the Department shall mail the applicant form CS-ES54, Request for More Information, to inquire if the applicant wants the Department to review the support order for possible modification.

(b) The Department shall ~~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 shall ~~will~~ send form CS-ES56, ~~the~~ Information Needed to Provide Services, ~~Form CS-ES56,~~ to the public assistance recipient, informing them that 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-14354), is hereby incorporated by reference, effective 07/22.

2. The Department shall send ~~will provide~~ the public assistance recipient f~~F~~orm CS-ES51ACI, Child Information, if there is more than one child in the household. The public assistance recipient must complete and submit the CS-ES51ACI form(s) provided.

3. The Department shall ~~will~~ notify the Department of Children and Families ~~Family Services~~ in accordance with Section 409.2572, F.S., if a recipient of ~~the~~ public assistance does not ~~recipient fails to~~ provide ~~all required~~ information needed by the Department to provide services.

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, 6-9-22, 9-14-23, ________.

12E-1.041 Review for Modification of Support Order.

(1) Initiating a review.

(a) The Department automatically initiates a monthly review of support orders to determine if modification is appropriate for cases in which the parent due support is receiving cash assistance from the Department of Children and Families, the support order has not been reviewed under Section 409.2564(11), F.S., or modified for at least three years, and the Department has a mailing address for both parents, or caregiver, if applicable.

(b) No change.

(c) The Department begins a review by mailing the applicable forms to both parents when the review is initiated under (1)(a) or to the parent who requests a review under (1)(b).

1. If the support order under review is an administrative support order issued by the Department, the forms consist of the Declaration of Change in Circumstances (CS-POBB), the Financial Affidavit (CS-OA11), and the Parent Information Form (CS-OA12). If the case is eligible for a parenting time plan under Rule 12E-1.030, F.A.C., the Title IV-D Standard Parenting Time Plan (CS-OA250) is included. Form CS-POBB, (http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-15882~~), is hereby incorporated by reference, effective 11/26 ~~09/23~~. Forms CS-OA11 and CS-OA12 are incorporated in Rule 12E-1.036, F.A.C.

2. through 3. No change.

(d) through (g) No change.

(2) Conducting the review.

(a) Change in circumstances. ~~The requesting party must provide documentation showing a permanent, involuntary change of circumstance, which may include:~~

1. Proof or showing of a change in circumstances is not required if the support order was established, modified, or reviewed under Section 409.2564(11), F.S., more than three years before the review.

2. Documentation, which must include at a minimum a completed form CS-POBB, demonstrating a permanent, involuntary change in circumstance if the support order was established, modified, or reviewed under Section 409.2564(11), F.S., less than three years before the review. Documentation may include:

a~~1~~. A change in either parent's income. If the income of the parent who is ordered to pay support increases, the Department does not need to prove that the change is involuntary to proceed with support order modification.

b~~2~~. A parent begins receiving Social Security Disability Income.

c~~3~~. A parent or child becomes permanently disabled.

d~~4~~. A change in a parent's or child's medical condition results in a reduced ability to pay support or an increased need for support.

e~~5~~. An increased need for support.

(b) No change.

(c) The Department begins a proceeding to modify a support order when:

1. It has been three years or more since the most recent support order review under Section 409.2564(11), F.S., or since the support order was entered or last modified, and; the child support amount calculated during the review varies from the child support amount in the support order by at least 10 percent or a minimum of $25.00 per month~~;~~ ~~and there is a permanent, involuntary change in circumstances~~.

2. No change.

(d) The Department notifies the parents of the results of a completed support order review.

1. No change.

2. When a support order review indicates a judicial support order should be modified, the Department mails both parties the Results of Support Order Review form (CS-POBC). Form CS-POBC, (http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-15885)~~, is hereby incorporated by reference, effective 11/26 ~~09/23~~.

3. When the result of a review of an administrative support order issued by the Department is that the order should not be changed ~~reviewed and the review indicates~~ ~~there is not a substantial, permanent, or involuntary change in circumstances~~, the Department concludes the review by mailing the parties f~~F~~orm CS-POBC.

4. When a support order review indicates the Department is unable to proceed with support order modification for reasons other than those stated in f~~F~~orm CS-POBC, the Department concludes the review by mailing the parties the Results of Support Order Review form (CS-POBCa). Form CS-POBCa, (http://www.flrules.org/Gateway/reference.asp?No=Ref-15886), is hereby incorporated by reference, effective 09/23.

(3) Notice of right to request support order review and modification.

(a) If the mailing address of both parties is known, the Department mails the parties a Your Right to a Support Order Review form (CS-POBJ) at least once every three years in accordance with Section 409.2546(11), F.S. Form CS-POBJ, (http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx ~~http://www.flrules.org/Gateway/reference.asp?No=Ref-15887~~), is hereby incorporated by reference, effective 11/26 ~~09/23~~.

(b) No change.

Rulemaking Authority ~~61.13(1)(b)7., 61.14(1)(d),~~ 409.2557(3)(p), ~~409.2563(7)(e),~~ 409.2563(16)~~, 409.25633(9)~~ FS. Law Implemented 61.30(1)(c), 409.2563, ~~409.25633,~~ 409.2564(11)(a) FS. History–New 9-14-23, __________.

NAME OF PERSON ORIGINATING PROPOSED RULE: Donna Vela

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 23, 2026

FLORIDA
Department of Revenue

Child Support Program

Verification of Past Due Support
Lottery Intercepts

Department of Lottery
Player Disbursement Unit
FAX (850) 487-7754

Date:
RE: Lottery Intercept for Past-Due Support

Obligor:
SSN:
Date of Birth:
Address on Record at Lottery:

Child Support Case Number(s):

The Florida Department of Revenue, Child Support Program, is providing the following information concerning the lottery prize of the obligor named above:

☐ The obligor owes $ ______ in past-due support on the case(s) listed above. Please intercept and remit the obligor's lottery winnings to the Florida Department of Revenue, Child Support Program, up to the amount of past-due support owed.

☐ The Department of Revenue hereby withdraws its intended action in this matter. Please release the lottery winnings to the obligor/claimant.

____
Child Support Program Official

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Florida Department of Revenue, Child Support Program
Lottery Unit
P.O. Box 5556
Tallahassee, FL 32314-5556
Phone: (850) 617-8064
Fax: (850) 414-0049

CS-FM42
Rule 12E-1.032
Florida Administrative Code
Effective 11/26 ~~02/08~~

FLORIDA DEPARTMENT OF REVENUE

Child Support Program

Electronic Remittance of Child Support Payments
Request for Waiver

Name
Address
Address
Address

Pick a date

To ask for a waiver from the requirement to send employer-deducted child support payments to the State Disbursement Unit (SDU) electronically, fill in this form, sign and date it, and mail it to us at the address ~~given~~ below. Please ~~You may~~ send support payments to the SDU by check while we review ~~process~~ your ~~waiver~~ request.

Employer name: ____

Address: ____

Employer contact person: ____

Contact person's address (if different): ______________________________

Phone number: ____________________ FAX: __________________ Email: _______________

Federal employer ID number: _________________

I, __________________________, am an employer or an authorized representative of the employer named above. We are unable to remit ~~The employer cannot comply with the requirement to send child support~~ payments ~~to the State Disbursement Unit~~ electronically~~. This is~~ due to circumstances beyond our control as described below. ~~Specifically (check all that apply):~~

- ☐ ~~We do not have a computer or one that meets the Department's minimum standards (486 processor/66 megahertz, Windows 98 or Macintosh 5.1.6).~~
- ☐ ~~We do not have an Internet connection.~~
- ☐ ~~We do not send data electronically to the government or any other business.~~
- ☐ ~~We need more time to program our computer.~~
- ☐ ~~The requirement conflicts with our business procedures.~~
- ☐ ~~Meeting the requirement would be a financial hardship for the business.~~
- ☐ ~~(Other)~~

____

____

____

We are asking the Department to waive the requirements for ~~the waiver for a period of~~ _____ months ~~(two year maximum)~~.

I certify that the information provided above is true and complete.

Signed ___________________________________ Dated______________________

Title or position: ____

Return this form to:

Child Support Program
Electronic Payments Administrator
P.O. Box 8030
Tallahassee, FL 32314-8030

Please allow 10 business days ~~six weeks~~ for reply. ~~Please~~ Call ~~call~~ ~~us at~~ 850-617-8989, if you have ~~any~~ questions about the waiver.

~~The rules for electronic payment of child support and waivers are at section 61.1824(6), Florida Statutes, and Rule 12E-1.032, Florida Administrative Code.~~

CS-FM43
Rule 12E-1.032
Florida Administrative Code
Effective 11/26 ~~02/08~~

FLORIDA Department of Revenue

Child Support Program

Electronic Remittance of Child Support Payments Waiver Approval ~~Notice~~

Name
Address
Address
Address

Date: Click to enter a date.

We received your request for a waiver from electronically sending child support payments. ~~We have reviewed your request and have made the following decision:~~

Your request is approved.

Your waiver is granted until Click to enter a date. ~~We will send you a reminder that your waiver will expire no less than sixty (60) days before it expires.~~

Before the current waiver expires, you may apply for another waiver if you cannot comply with the requirement to send support payments to the State Disbursement Unit electronically.

If ~~We realize during this waiver period that~~ your circumstances ~~may~~ change~~. If this happens~~ and you are able to send support payments electronically, ~~you should~~ visit fl.smartchildsupport.com for ~~to get general~~ information on how to submit payments electronically ~~in Florida and to view electronic payment options~~. If you have ~~any~~ questions ~~after reviewing the website~~, contact the State Disbursement Unit Employer Line at (888) 883-0743.

~~Please call us at 850-617-8989, if you have any questions.~~

Legal Authority: Section 61.1824(6), Florida Statutes, and Rule 12E-1.032, Florida Administrative Code.

Child Support Program

CS-FM47
Rule 12E-1.032
Florida Administrative Code
Effective <u>11/26</u> ~~02/08~~

Electronic Remittance of Child Support Payments Waiver Denial ~~Notice~~

Name
Address
Address
Address

Enter a date

We received your request for a waiver from electronically sending child support payments. ~~We have reviewed your request and have made the following decision:~~

Your request is denied.

<u>Our review indicates</u> ~~The information we used to make the decision shows~~ that your business is able to send the payments electronically. Our decision is based upon the following.

☐ You have a computer ~~or one~~ that meets the ~~Department's~~ minimum standards <u>necessary for electronic remittance</u> ~~(486 processor/66 megahertz, Windows 98 or Macintosh 5.1.6)~~.
☐ You have <u>not been granted a waiver from the requirements to remit tax payments electronically under s. 213.755, F.S., or s. 443.163, F.S</u> ~~an Internet connection~~.
☐ You send data electronically to the government or another business.
☐ Your computer is programmed to send payments electronically.
☐ The requirement is in line with your business procedures.
☐ Meeting the requirement would not be a financial hardship for the business.
☐ (Other)

Because of this, you must send ~~the~~ child support payments and provide ~~the~~ case data electronically to the State Disbursement Unit. Please call us at 850-617-8989, if you have any questions about our decision.

If you disagree with our decision, you may file a petition for administrative hearing within 20 calendar days after receiving this notice. The petition must be filed according to the attached Notice of Rights.

If there is additional information that you want us to consider, please send it to us in writing with a copy of this waiver decision to:

Child Support Program
Electronic Payments Administrator
P.O. Box 8030
Tallahassee, FL 32314-8030

Or fax the additional information and a copy of this waiver to (850) 921-8507.

Legal Authority: Section 61.1824(6), Florida Statutes, and Rule 12E-1.032, Florida Administrative Code.

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 20 days after 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
P.O. Box 8030
Tallahassee, FL 32314-8030

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 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, which can be found at flrules.org.

4. 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.

5. 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.

6. Mediation under section 120.573, Florida Statutes, is not available.

CS-ES54
Rule 12E-1.039
Florida Administrative Code
Effective 11/26 ~~09/19/17~~

Child Support Program

Request for More Information

Select a date
Service Request Number: Click to enter text.

The Child Support Program ~~Florida Department of Revenue~~ received your application for services ~~but did not receive all the information we need to open a case~~. ~~We are returning the application as indicated below.~~

☐ Your application is incomplete. We cannot proceed until the following information is received ~~You must sign the Application for Child Support Services~~.

- ☐ You must sign the *Application for Child Support Services*.
- ☐ The other parent's first and last names were not provided.
- ☐ Information about you and/or your child(ren) is missing.

The information needed is highlighted on the enclosed copy.

~~☐ The parent information form is missing information. Please see highlighted items.~~

☐ If you have a support order, we will take action to enforce it. Please indicate below any additional services you are requesting.

- ☐ Establish paternity and support for a child(ren) named in my application who is not included in a support order. Name of child(ren): ____________________________.
- ☐ Review the amount of my support order for possible modification.

  Note: If the review indicates support should be reduced and the parent who owes support is the only applicant for child support services, Florida law prohibits the Program from proceeding to modify the order.

Please complete and mail this form and the application (if returned) to us:

Florida Department of Revenue
Child Support Program
Enter address
Enter address

If you have questions or need help filling out the forms:

- Call 850-488-KIDS (5437)
- Call 305-530-2600 if you live ~~your case is handled~~ in Miami-Dade County

Thank you for applying for child support services.

Declaration of Change in Circumstances

<<Option 1>>
<<Recipient Name>>
<<Recipient Address>>

<<Date>>
Child Support Case Number: <<CaseNumber>>
Activity Number: <<ActivityNum>>
Parent Due Support: <<CPName>>
Parent Who Owes Support: <<NCPName>>

You are receiving this form because **<<Option 2>>**

WHAT YOU NEED TO DO

1. Review page 2 for important information about what happens next.

2. Answer the questions on the enclosed forms and attach any supporting documents.

3. Return the enclosed forms and any supporting documentation to the Child Support Program by <<MAIL DATE PLUS 20 DAYS>>.
   <<Option 3>>

4. Mail the completed forms and supporting documentation to:

   <<EST Box 5330>>

If you have questions or need help:	**Access your case online:** childsupport.floridarevenue.com **Email us:** FloridaRevenue.com/AskChildSupport **Chat with us or learn more at:** floridarevenue.com/childsupport **Call:** <<CountyPhoneNumber> Para asistencia en español, llame al 850-488-5437 y marque 7
Employment and other resources: <<FDOR Page>>	

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Important Information

- When reviewing a request to change a support order, we ask for current financial information from both parents and a statement of any ~~proof of a permanent~~ change in circumstances.
- To change a support order that was established, modified, or reviewed for modification by the Program less than 3 years before this review, there must be a substantial, permanent change in circumstances for one or both parents or the child. To reduce the child support amount, the change also must be involuntary.
- To change a support order that was established, modified, or reviewed for modification by the Program more than 3 years before this review, proof of a change in circumstances is not required.
- We will review the completed forms and other information provided to determine if the support amount should change. We will complete the review within 60 days after receiving the requested information.
- If the parent who did not request the review does not provide current financial information, we will proceed with the best available information.
- If we believe the support amount should be changed, we will notify both parties in writing.

For more information:

https://floridarevenue.com/childsupport/change_support_orders/Pages/change_support_orders.aspx

<<Option 4>>

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FLORIDA DEPARTMENT OF REVENUE

Declaration of Change in Circumstances

1. Please check one of the boxes below.

   ☐ I am the child's parent.

   ☐ The child resides with me, but I am not the child's parent.

2. How have your circumstances changed since your support order was issued or last changed?

   ____
   ____
   ____

3. When did the change happen?

   ____
   ____
   ____

4. How did the change come about? What caused it? ______________________________

   ____
   ____
   ____

5. Do you pay for health insurance or childcare for the child? ____________________

   If yes, please fill in the name and amount for each child and provide documentation.

Child's name	Health insurance paid each month per child	Childcare paid each month per child

Under penalties of perjury, I declare that I have answered the questions on this declaration and the facts stated in it are true and correct.

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______________________________ ______________
Signature Date

____
Print full name

____
Current mailing address

____
Phone number

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OPTIONS

Option 1

A. When it is a two-state case and the recipient is the parent who is due support, or the level of service is Modification Only and the recipient resides in in the same state where the Other State Agency attached to the case is located, insert:

In Care of Child Support Agency

Then insert the street, street 2, city, state, and zip of the business partner in the role of other state county on the case, or, if other state county is missing, the business partner in the role of other state agency on the case.

B. Unless it is a two-state case and the parent who owes support resides in Florida, the recipient's mailing address prints normally.

Option 2 (A or B or C)

2A. the Child Support Program received your request to review the support order for this case.
2B. the Child Support Program received a request to review your support order for this case.
2C. the Child Support Program is required to periodically review the support order in your case since your child is receiving cash assistance.

Option 2A and Option 3 are selected for the POBB sent to the parent or caregiver who requested the review. Option 3 is selected only with Option 2A.

Option 2B is selected for the POBB sent to the nonrequesting party.

Option 2C is selected when the Program initiates the review without a request from either party, in which case the POBB is mailed to both parties.

Option 3 (populate only on notice to requestor when Option 2A is selected)

Note: If you do not complete the enclosed forms and return them to us within 20 days after the date of this notice, your request will be closed and no further action on the request will be taken.

Option 4: Insert when a Standard Parenting Time Plan is sent

If the review shows the order should be changed, the Child Support Program will provide additional information and written notice at that time. Enclosed is a blank *Title IV-D Standard Parenting Time Plan* form. If both you and the other parent agree to the plan, sign and return the form. You may also provide your own parenting time plan to the Child Support Program before an administrative final order is entered and it will be made a part of the final order. A blank copy of the form is being provided to both parents. Both parents do not need to sign the same form. Once a parenting time plan is ordered, the Child Support Program is not authorized to modify or enforce a parenting time plan. That must be done by the circuit court. For more information, go to floridarevenue.com/childsupport/parenting_time_plans.

FLORIDA Department of Revenue

Child Support Program

Results of Support Order Review

<<Recipient Name>>
<<Recipient Address>>

<<Date>>
Child Support Case Number: <<CaseNumber>>
Activity Number: <<ActivityNum>>
Parent Due Support: <<CPName>>
Parent Who Owes Support: <<NCPName>>

You are receiving this notice because **<<Option 3>> <<Option 1>>**

<<Option 2>>

If you have questions or need help:	**Access your case online:** childsupport.floridarevenue.com **Email us:** FloridaRevenue.com/AskChildSupport **Chat with us or learn more at:** floridarevenue.com/childsupport **Call:** <<CountyPhoneNumber> Para asistencia en español, llame al 850-488-5437 y marque 7
Employment and other resources: <<FDOR Page>>	

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Option 1

A and B are used for judicial orders only. C, D and E are used for both administrative and judicial orders.

A. your support order amount should be increased.
B. your support order amount should be reduced.
C. <u>your support order should not be changed at this time</u> ~~there is no proof of a substantial, permanent, or involuntary change in your circumstances~~.
D. there is a change in circumstances, but the change is not permanent. A change in circumstances cannot be temporary. Normally, the change must be in effect for at least one year to modify a support order.
E. there is a change in circumstances, but the change is voluntary. A change in circumstances must be something beyond your control to modify the order.

Option 2

A. **(Selected if the order is judicial. Use with Option 1A or 1B)**

The Child Support Program will ask its attorney to file a petition in circuit court based on its review. If filed, you and the other parent will receive notice of the action.

Note: The Child Support Program's authority to file a petition to change a support order is limited by Florida law. The Child Support Program may only seek to modify support for the parent who is ordered to pay if:

1. Either parent or the child is receiving public assistance; or

2. There is nonpayment and the Child Support Program is enforcing the order at the request of the parent or caregiver who is owed support.

B. **(Selected if option 1C, 1D or 1E is selected)**

The Child Support Program will not attempt to change the support order. If you believe the order should be changed, you may file a petition in circuit court. If you have questions about filing a petition, you should contact an attorney or the clerk of court for more information.

Option 3:

A. When a parent or caregiver requests review
xxxx you requested the Child Support Program to begin a review of your support order.
xxxx The Child Support Program finished the review and the results indicate
xxxx

xxxx **B. When the Program initiates the review without a request**
xxxx the Child Support Program is required to begin a review of your support order since
xxxx you currently receive cash assistance for the child. The Child Support Program has
xxxx finished the review and the results indicate
xxxx
xxxx
xxxx
xxxx
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T

Your Right to a Support Order Review

<<Recipient Name>>
<<Recipient Address>>

<<Date>>
Case Number: <<CaseNumber>>
Parent Due Support: <<CPName>>
Parent Who Owes Support: <<NCPName>>

You are receiving this letter because the Child Support Program has an open child support case with you and the other parent. This letter is to remind you that you may ask us to review your support order to see if the ongoing child support amount should be changed. ~~When we are asked to review an order and there is proof of a substantial, permanent, and involuntary change in circumstances, we may take action to change the order based on the results of the review.~~

Here's what the Child Support Program will do if you ask us to review the support order:

- Collect information from you and the other parent.
- ~~Determine whether there is proof of a substantial, permanent, and involuntary change in circumstances.~~
- Ask for ~~If there is~~ proof of a permanent, ~~and~~ involuntary change~~,~~ in circumstances if the order was issued, modified, or last reviewed by the Program less than three years ago ~~we will use the information provided to determine whether the difference between the proposed new support amount and the current support amount is significant enough for a change to be made to the support order. If so, we will begin action to change the support order~~.
- Use the information provided and received from other sources to determine whether the order should be changed. If there would be a significant change in the amount of the order we will begin action to change it.

If the Child Support Program reviews the support order and begins action to change it:

- The amount due under the support order and/or the health insurance terms of the order could be changed. If the support order is changed, we will enforce the terms of the new support order.
- You will get a written notice of any action we take.
- Any change in the amount due does not affect unpaid support that is currently owed. Any unpaid support currently owed will still be owed.

If you have questions or need help:	**Access your case online:** childsupport.floridarevenue.com **Email us:** FloridaRevenue.com/AskChildSupport **Chat with us or learn more at:** floridarevenue.com/childsupport **Call:** <<CountyPhoneNumber> Para asistencia en español, llame al 850-488-5437 y marque 7
Employment and other resources: <<FDOR Page>>	

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ATTACHMENT 3

FLORIDA DEPARTMENT OF REVENUE

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399 floridarevenue.com

September 29 , 2026

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THROUGH: Jim Zingale, Executive Director

FROM: Alec Yarger, Deputy Executive Director

SUBJECT: Requesting Approval to File Notices of Proposed Rule and Hold Public Hearing; 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 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 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 each agency head to approve any agency rulemaking to propose a new rule, amend, or repeal a rule. The Department therefore requests approval to publish Notices of Proposed Rule in the *Florida Administrative Register* for the following proposed rules and conduct public hearings when requested.

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State when the substance of the proposed rules, including material incorporated by reference, remains unchanged and the requirements of section 120.54(3)(e), F.S., have been met.

- 12D-9.009, F.A.C., *Role of Legal Counsel to the Board*
- 12D-9.013, F.A.C., *Organizational Meeting of the Value Adjustment Board*
- 12D-9.015, F.A.C., *Petition; Form and Filing Fee*
- 12D-17.004, F.AC., *Taxing Authority's Certification of Compliance; by Department*
- 12D-19.001, F.A.C., *Definitions*
- 12D-19.002, F.A.C., *Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistance Program*
- 12D-19.003, F.A.C., *Qualifications*
- 12D-19.004, F.A.C., *Approval of Courses*
- 12D-19.005, F.A.C., *Department Sponsored Courses*
- 12D-19.007, F.A.C., *Fees and Tuition*
- 12D-19.008, F.A.C., *Certification*
- 12D-19.009, F.A.C., *Recertification*
- 12D-16.002, F.A.C., *Index to Forms*

Why is the proposed rule necessary?
The proposed amendments to Rules 12D-9.009, 12D-9.013 and 12D-9.015, F.A.C., are to implement changes to section 194.032, F.S., as amended in section 10 of Chapter 2025-208, L.O.F, and to update the method of providing contact information for the value adjustment board legal counsel to the Department.

The proposed amendments to Rule 12D-17.004, F.A.C., are necessary to implement law changes amended by section 2 of Chapter 2026-240, Laws of Florida (SB-4F).

Amendments to forms incorporated in Rule 12D-16.002 are necessary to implement law changes amended by section 1 of Chapter 2026-169, Laws of Florida (HB 967), and sections 7, 9, and 10 of Chapter 2026-239, Laws of Florida (HB 7031-E).

The proposed amendments to rules in Chapter 12D-19, F.A.C., are necessary to align current certification processes, update existing procedures, and remove acronyms to improve clarity.

What do the proposed rules do?
Rule 12D-9.009, F.A.C., Role of Legal Counsel to the Board.
The proposed amendment to this rule updates the method for value adjustment board counsel to provide contact information to the Department, eliminating facsimile (FAX) as an included method.

Rule 12D-9.013, F.A.C., Organizational Meeting of the Value Adjustment Board.
The proposed amendment to this rule eliminates provisions that the Department has determined to be unnecessary. The amendment also implements section 10 of Chapter 2025-208, L.O.F., and adds provisions for the VAB to ensure sufficiency of electronic equipment for use during electronic hearings, and for counties to opt out of such hearings if their population is less than 75,000.

Rule 12D-9.015, F.A.C., Petition; Form.
The proposed amendment to this rule eliminates provisions that the Department has determined to be unnecessary.

Rule 12D-17.004, F.A.C., Taxing Authority's Certification of Compliance; Notification by Department.
The proposed amendment to this rule modifies the maximum millage rate calculations to adopt the rolled-back rate from subsection (1) rather than using prior year's maximum millage and personal income adjustments.

Rule 12D-19.001, F.A.C., Definitions.
The proposed amendment to this rule updates the definition of State Associations to reflect the recent merger of the Florida Association of Property Appraisers, Inc. with the Property Appraisers' Association of Florida, now jointly known as the Property Appraisers' Association of Florida.

Rule 12D-19.002, F.A.C., Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified, Florida Collector, and Certified Florida Collector Assistance Program. The proposed amendments to this rule remove acronyms associated with the current certification programs.

Rule 12D-19.003, F.A.C., Qualifications. The proposed amendments to this rule add that the applicant must be a current governmental employee to qualify for certification, clarify the attendance policy for courses provided by the Department and courses sponsored by the Department, and include the process by which applicants can challenge an exam.

Rule 12D-19.004, F.A.C., Approval of Courses. The proposed amendments to this rule replace the acronyms with the full name of the certification and clarify how the course requestor must provide information to the attendee so they may receive credit to qualify for certification.

Rule 12D-19.005, F.A.C., Department Sponsored Courses. The proposed amendments to this rule move refund information to Rule 12D-19.007 and provide instruction for completion of online courses.

Rule 12D-19.007, F.A.C., Fees and Tuition. The proposed amendments to this rule update course tuition information to reflect the state fiscal year rather than the county fiscal year and add the conditions and requirements for applying for a course refund.

Rule 12D-19.008, F.A.C., Certification. The proposed amendments to this rule clarify how a certificate will be delivered to the approved applicant and remove the certification initials from the certification pin.

Rule 12D-19.009, F.A.C., Recertification. The proposed amendments to this rule update the recertification process to remove county in-office recertification procedures, remove inapplicable language regarding challenges to recertification exams, and clarify the type of documentation maintained by the Department.

<u>*Rule 12D-16.002, F.A.C., Index to Forms.*</u>

- Amend Forms DR-420MM, *Maximum Millage Levy Calculation, Final Disclosure,* and DR-420MM-P, *Maximum Millage Levy Calculation, Preliminary Disclosure*. The draft amendment updates the language as amended by Chapter 2026-240, L.O.F. The forms are amended to revise the calculation for determining the maximum millage rate that a taxing unit may levy.
- Amend Forms DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data,* and DR-489V*, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data,* to provide a new line on page 2 for property appraisers to capture and report to the Department the mobile home park assessment limitation amounts within their county each year. (Sections 9 and 10 of Chapter 2026-239, L.O.F.)
- Creates Form DR-482MH, *Application for Assessment of Mobile Home Parks, (**NEW**)* to capture required information that a mobile home park owner must provide when applying for an assessment limitation for mobile home parks. This form will be used to apply with the county property appraiser each year to verify the park meets the requirements for an assessment limitation as provided in s. 193.626, F.S. (Sections 9 and 10 of Chapter 2026-239, L.O.F.)
- Amend Form DR-482, *Application and Return for Agricultural Classification of Lands,* to add requirements for owners of packinghouse land to file the annual application with the county property appraiser in order to apply for an assessment using the income methodology approach. (Section 8 of Chapter 2026-239, L.O.F.)
- Amend Form DR-528, *Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments* to add the option for a property owner to make online payments for property taxes to the county tax collector. (Section 1 of Chapter 2026-169, L.O.F.)
- Amend Forms DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of* __________ *County, Florida*, and DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of* ________ *County, Florida,* to provide a new line for the property appraiser to report the exemption breakdown for s. 196.1978, F.S., to the Department for affordable housing properties. The exemptions for newly constructed multifamily projects in 196.1978(3), F.S. will be reported separately from the exemptions for multifamily projects subject to land use restriction agreements in s. 196.1978(4), F.S.
- Amend Form DR-452, *Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title* to add a section for notarizing the attestation clause to meet the requirements in s. 95.18(3)(d), F.S.
- Amend Form DR-4001, *Application for Florida Professional Certification* to update the online registration link at top of page 1 and move the online registration link from the top to the bottom of page 2. Clarifies start dates are required in the “Experience for Certification” section, adds language for instruction and additional blank lines for course information to the “Approved Courses” section and inserts a new page 2 to list additional approved courses.

- Amend Form DR-4002, *Application for Approval of a Course or Continuing Education Credit Hours* to clarify how to list course hours, replaces the option to mail documents with an option to email the documents, and inserts a new page 2 to list additional courses that don't fit on the first page.

Were comments received from external parties?
Yes, comments were received on Rule 12D-9.013, F.A.C. No comments were received on Rules 12D-9,009 and 12D-9.015, F.A.C. The Department published a Notice of Rule Development in the *Florida Administrative Register* (Vol. 52, No. 92) on May 12, 2026, to schedule a workshop, if requested in writing and not deemed unnecessary by the agency head. The workshop was deemed necessary, and a Notice of Workshop was published in the *Florida Administrative Register* (Vol 52, No. 109), scheduling a workshop for June 23, 2026. The Department received written comments and made language updates to Rule 12D-9.013, F.A.C.

Yes, comments were received on a form associated with 2026 Legislation changes. The Department published Notices of Rule Development in the *Florida Administrative Register* (Vol. 52, No. 148) on July 31, 2026, and scheduled a workshop for August 14, 2026, if requested in writing and not deemed unnecessary by the agency head. The workshop was requested and held. Comments were received on draft Form DR-482MH and updates were made.

Yes, comments were received on a form associated with Chapter 12D-19. The Department published Notices of Rule Development in the *Florida Administrative Register* (Vol. 52, No. 101) on May 26, 2026, and scheduled a workshop for June 9, 2026, if requested in writing. No timely request for a workshop was received by the agency, and no workshop was held. Written comments were received. In response, additional changes were made to Form DR-4001 to clarify what courses are listed in the Approved Courses section.

For each rule, attached are copies of:
- Summary, which includes:
  - Summary of Proposed Rule
  - Facts and Circumstances Justifying Proposed Rule
  - Federal Comparison Statement
  - Summary of Rule Development Workshops
- Proposed rule text
- Incorporated materials

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 ADUSTMENT BOARDS

AMENDING RULES 12D-9.009, 12D-9.013, AND 12D-9.015, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-9.009, F.A.C., is to update the method for value adjustment board counsel to provide contact information to the Department, eliminating facsimile (FAX) as an included method. The proposed amendments to Rule 12D-9.013, F.A.C., are to eliminate provisions that the Department has determined to be unnecessary. The amendment also implements section 10 of Chapter 2025-208, L.O.F., and adds the provision for the value adjustment board (VAB) to ensure sufficiency of electronic equipment for hearings using electronic means hearings, and for counties to opt out of such hearings if their population is less than 75,000. The proposed amendments to Rule 12D-9.015, F.A.C., are to eliminate provisions that the Department has determined to be unnecessary.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to align with changes to section 194.032, F.S., as amended in section 10 of Chapter 2025-208, L.O.F, and to update the method of providing contact information for the value adjustment board legal counsel to the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP JUNE 23, 2026

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rules 12D-9.009, 12D-9.013, and 12D-9.015, F.A.C., in the *Florida Administrative Register* on May 12, 2026 (Vol. 52, No. 92, p. 2115), to schedule a workshop, if requested in writing and not deemed unnecessary by the agency head. The workshop was deemed necessary, and a Notice of Workshop was published in the *Florida Administrative Register* on June 5, 2026 (Vol 52, No. 109, p. 2471), scheduling a workshop for June 23, 2026. The Department received written comments. The Department reviewed and made a language update to Rule 12D-9.013, F.A.C.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.:RULE TITLES:

12D-9.009 Role of Legal Counsel to the Board

12D-9.013 Organizational Meeting of the Value Adjustment Board

12D-9.015 Petition; Form and Filing Fee

PURPOSE AND EFFECT: The purpose of the proposed amendments is to align with changes to section 194.032, F.S., as amended in section 10 of Chapter 2025-208, L.O.F, and to update the method of providing contact information for the value adjustment board legal counsel to the Department.

SUMMARY: The proposed amendments to Rule 12D-9.009, F.A.C., updates the method for value adjustment board counsel to provide contact information to the Department, eliminating facsimile (FAX) as an included method. The proposed amendments to Rule 12D-9.013, F.A.C., eliminate provisions that the Department has determined to be unnecessary. The amendment also implements section 10 of Chapter 2025-208, L.O.F., and adds the provision for the VAB to ensure sufficiency of electronic equipment for hearings using electronic means hearings, and for counties to opt out of such hearings if their population is less than 75,000. The proposed amendment to Rule 12D-9.015, F.A.C., eliminates provisions that the Department has determined to be unnecessary.

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 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 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: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 193.155, 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 196.151, 196.193, 197.2425, 286.0105, 286.011 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.

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: Mike Cotton at (850)617-8870. 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: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-9.009 Role of Legal Counsel to the Board.

(1) No change.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail, fax or email to:

Department of Revenue

Property Tax Oversight Program

Attn.: Director

P.O. Box 3000

Tallahassee, FL 32315-3000

~~Fax Number: (850)488-9482~~

Email Address: VAB@floridarevenue.com.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015 FS. History–New 3-30-10, Technical Change 1-29-26, Amended ________.

12D-9.013 Organizational Meeting of the Value Adjustment Board.

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) through (j) No change.

(k)1. Ascertain that the board has electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, in any county having a population of less than 75,000, adopt a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law;

~~Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed $15;~~ and,

(l) No change.

(2) through (3) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, ~~194.013,~~ 194.015, 194.032, 194.034, 194.035, 286.011, 286.0105 FS. History–New 3-30-10, Amended ________.

12D-9.015 Petition; Form and Filing Fee.

(1) through (6) No change.

(7) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, F.S.) ~~Filing Fees. By resolution of the value adjustment board, a petition must 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(9), F.S., only a single filing fee may 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 filing fee shall be required with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.~~

~~(c) For single joint petitions filed pursuant to Section 194.011(3)(e), (f), or (g), F.S., a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed $5 per unit, parcel, or account, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property owners.~~

~~(d) The value adjustment board or its designee shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the Department of Children and Families that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.~~

~~(e) All filing fees shall be paid to the board clerk at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete.~~

(8) through (13) No change.

(14) Late Filed Petitions.

(a) through (e) No change.

~~(f) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(l), 194.036, 194.171(2) and 196.151, F.S.).~~

(15) through (18) No change.

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, 195.022, 196.151, <u>196.193,</u> 197.2425 FS. History–New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, ________.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 12, 2026.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

CHAPTER 12D-17, FLORIDA ADMINISTRATIVE CODE

TRUTH IN MILLAGE ("TRIM") COMPLIANCE

PROPOSED AMENDMENTS TO RULE 12D-17.004, F.A.C.

SUMMARY OF PROPOSED RULE

The proposed draft amendments to Rule 12D-17.004, F.A.C., implement Section 200.065(5)(a), F.S., as amended by section 2 of Chapter 2026-240, L.O.F. (SB 4-F), and revises the calculation for determining the maximum millage rate. The purpose of the draft amendment to Rule 12D-17.004, F.A.C., is to align language regarding the maximum millage levy calculation final disclosure form with the statutory change.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed draft amendments is to incorporate changes the Florida Legislature enacted in section 2 of Chapter 2026-240, Laws of Florida, which amended s. 200.065(5)(a), F.S.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2026

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-17.004, F.A.C., in the Florida Administrative Register on July 31, 2026 (Vol. 52, No. 148, p. 3281) and to provide that if requested in writing, a rule development workshop will be held on August 14, 2026, at 11:00 a.m., room 1250, 2450 Shumard Oak Blvd., Tallahassee. A timely request for the workshop was received. The Department received no comments on the rule.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NOS.: RULE TITLES:

12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department

PURPOSE AND EFFECT: Section 200.065(5)(a), F.S., as amended by section 2 of Chapter 2026-240, L.O.F. (SB 4-F), revises the calculation for determining the maximum millage rate. The purpose of the proposed amendment to Rule 12D-17.004, F.A.C., is to align language regarding the maximum millage levy calculation final disclosure form with the statutory change.

SUMMARY: The purpose of the draft amendment to Rule 12D-17.004, F.A.C., is to align language regarding the maximum millage levy calculation final disclosure form with the statutory change.

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 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 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: 195.027(1), 218.26(1) FS.

LAW IMPLEMENTED: 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.

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: Mike Cotton at (850)617-8870. 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: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email DORPTO@floridarevenue.com

THE FULL TEXT OF THE PROPOSED RULE IS:

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 be made by filing the following items with the Department:

1. through 11. No change.

12. Form DR-420MM, Maximum Millage Levy Calculation – Final Disclosure, including the maximum millage rates authorized ~~calculated~~ pursuant to Section 200.065(5), F.S.~~, together with values and calculations on which the maximum millage rates are based.~~

13. through 15. No change.

(b) No change.

(3) through (5) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History–New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, 6-13-22, 3-27-25, 2-26-26, ______.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2026.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

CHAPTER 12D-19, FLORIDA ADMINISTRATIVE CODE

CERTIFIED FLORIDA PROPERTY APPRAISER AND CERTIFIED FLORIDA TAX COLLECTOR PROGRAM

AMENDMENTS TO RULE CHAPTER 12D-19, F.A.C.

<u>SUMMARY OF PROPOSED RULE</u>

The proposed amendments to Rule Chapter 12D-19, Certified Florida Property Appraiser and Certified Florida Tax Collector Program, align rules to current certification processes, update existing procedures, and remove acronyms to improve clarity.

The proposed amendment to Rule 12D-19.001, F.A.C., updates the definition of State Associations to reflect the recent merger of the Florida Association of Property Apppraisers, Inc. with the Property Appraisers' Association of Florida, now jointly known as the Property Appraisers' Association of Florida. The proposed amendments to Rule 12D-19.002, F.A.C., remove acronyms associated with the current certification programs. The proposed amendments to Rule 12D-19.003, F.A.C., add the applicant must be a current governmental employee to qualify for certification, clarify the attendance policy for courses provided by the Department and courses sponsored by the Department, and include the process by which an applicant can challenge an exam. The proposed amendments to Rule 12D-19.004, F.A.C., replace the acronym with the full name of the certification and clarify how the course requestor must provide information to the attendee so they may receive credit to qualify for certification. The proposed amendments to Rule 12D-19.005, F.A.C., move refund information to the rule titled Fees and Tuition and provide instruction for completion of online courses. The proposed amendments to Rule 12D-19.007, F.A.C., update course tuition information to reflect the state fiscal year rather than the county fiscal year and add the conditions and requirements for applying for a course refund. The proposed amendments to Rule 12D-19.008, F.A.C., clarify how a certificate will be delivered to an approved applicant and remove the certification initials from the certification pin. The proposed amendments to Rule 12D-19.009, F.A.C., update the recertification process to remove county in-office recertification procedures, remove inapplicable language regarding challenges to recertification exams, and clarify the type of documentation maintained by the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule Chapter 12D-19, F.A.C., is to reflect current procedures, align rules to current proccesses, and remove acronyms to improve clarity.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP JUNE 9, 2026

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule Chapter 12D-19, F.A.C., in the Florida Administrative Register on May 26, 2026 (Vol. 52, No. 101, pp. 2323-2324). The Department scheduled a rule development workshop for June 9, 2026, if requested in writing. No timely request for a workshop was received by the agency, and no workshop was held. No comments were received on Chapter 12D-19 by the Department.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.:	RULE TITLE:
12D-19.001	Definitions
12D-19.002	Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistance Program
12D-19.003	Qualifications
12D-19.004	Approval of Courses
12D-19.005	Department Sponsored Courses
12D-19.007	Fees and Tuition
12D-19.008	Certification
12D-19.009	Recertification

PURPOSE AND EFFECT: The purpose of this rulemaking is to align rules to current certification processes, update existing procedures and remove acronyms to improve clarity.

SUMMARY: The purpose of the proposed amendment to Rule 12D-19.001, F.A.C., is to update the definition of State Associations to include the combined Property Appraisers' Association of Florida. The purpose of the proposed amendments to Rule 12D-19.002, F.A.C., is to remove acronyms associated with the current certification programs. The purpose of the proposed amendments to Rule 12D-19.003, F.A.C., is to add the applicant must be a current governmental employee to qualify for certification, to clarify the attendance policy for courses provided by the Department and courses sponsored by the Department, and to include the process by which an applicant can challenge an exam. The purpose of the proposed amendments to Rule 12D-19.004, F.A.C., is to replace the acronyms with the full name of the certification and to clarify how the course requestor must provide information to the attendee so they may receive credit to qualify for certification. The purpose of the proposed amendments to Rule 12D-19.005, F.A.C., is to move refund information to the rule titled Fees and Tuition and to provide instruction for completion of online courses. The purpose of the proposed amendments to Rule 12D-19.007, F.A.C., is to update course tuition information to reflect the state fiscal year rather than the county fiscal year and to add the conditions and requirements for applying for a course refund. The purpose of the proposed amendments to Rule 12D-19.008, F.A.C., is to clarify how a certificate will be delivered to an approved applicant and to remove the certification initials from the certification pin. The purpose of the proposed amendments to Rule 12D-19.009, F.A.C., is to update the recertification process to remove county in-office recertification procedures, to remove inapplicable language regarding challenges to recertification exams, and to clarify the type of documentation maintained by the Department.

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: 145.10, 145.11, 195.002, 195.087(4) 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. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1 (800) 955-8771 (Voice).

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.

THE FULL TEXT OF THE PROPOSED RULE IS:

12D-19.001 Definitions.

The following definitions apply to this chapter:

(1) through (6) No change.

(7) State Associations: The Property Appraisers' Association of Florida, Inc.~~, Florida Association of Property Appraisers, Inc.,~~ and Florida Tax Collectors, Inc.

(8) through (12) No change.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.01, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.001, Amended ________.

12D-19.002 Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program.

(1) A Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant program is established and administratered by the Department.

~~(2) The five certifications are:~~

~~(a) Certified Florida Appraiser (CFA).~~

~~(b) Certified Florida Evaluator (CFE).~~

~~(c) Certified Cadastralist of Florida (CCF).~~

~~(d) Certified Florida Collector (CFC).~~

~~(e) Certified Florida Collector Assistant (CFCA).~~

~~(3)~~(a) The Certified Florida Appraiser ~~CFA~~ certification is reserved solely for elected or appointed Florida property appraisers.

(b) The Certified Florida Evaluator ~~CFE~~ certification is available to employees of Florida county property appraisers and the Department.

(c) The Certified Cadastralist of Florida ~~CCF~~ certification is available to property appraisers and employees of Florida county property appraisers and the Department.

(d) The Certified Florida Collector ~~CFC~~ certification is reserved solely for elected or appointed Florida tax collectors.

(e) The Certified Florida Collector Assistant ~~CFCA~~ certification is available to employees of Florida county tax collectors and the Department.

(2)~~(4)~~ The Department will publish an informational ~~booklet or~~ guide about the program presenting these rules, applicable forms, and the registration and payment process. This guide is available on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(5) through (9) renumbered (3) through (7) No change.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.02, Amended 4-11-89, 12-19-89, 12-30-97, 4-5-16, 10-26-21, Formerly 12-9.002, Amended ________.

12D-19.003 Qualifications.

(1) To qualify for any of the certifications, an applicant must currently hold a position in and have at least 2 years of governmental employment experience ~~in a Florida property appraiser's office, a Florida tax collector's office, or with the Department~~. To qualify for the special qualification salary as provided in Sections 145.10 and 145.11, F.S., officials must meet all certification requirements set forth in these rules within 4 years after taking office. A person who is a Certified Florida Evaluator or a Certified Florida Collector Assistant upon being appointed or elected to office will be recognized as a Certified Florida Appraiser or Certified Florida Collector upon taking office.

(2) through (5) No change.

(6) To receive credit for the education requirements, applicants must meet the course provider's attendance policy ~~be present in the classroom during all instructional hours~~ and pass the required examination. Attendance in an online course qualifies as presence in the classroom.

(a) To receive full course credit for certification courses provided by the Department, applicants must be present in the classroom during 90% of instructional hours and pass the required examination. ~~An applicant who wishes to~~

~~qualify for an initial certification may challenge an examination and receive credit for the instructional course hours without taking the course provided the applicant passes the examination as determined by the course provider. A passing grade on course examinations provided by the Department is a grade of 70% or better. All questions are weighed equally. The applicant must provide documentation of passing the examination in the form of a certificate of completion or other documentation from the course provider.~~

(b) Successful completion of multiple offerings of the same course will be credited once toward initial certification. ~~An applicant who wishes to challenge an examination must contact the course provider to arrange scheduling. An applicant who wishes to challenge an examination for a course provided by the Department must submit a written request to PTOTraining@floridarevenue.com at least 30 days prior to the start of the course.~~

(c) An applicant who fails an examination administered by the Department must take a re-examination within 90 days of the failed examination. An applicant who does not take or pass the re-examination within the 90-day period will be required to retake the course.

(7)(a) An applicant who wishes to qualify for an initial certification may challenge an examination and receive credit for the instructional course hours without taking the course provided the applicant passes the examination as determined by the course provider. A passing grade on course examinations provided by the Department is a grade of 70% or better. All questions are weighted equally. The applicant must provide documentation of passing the examination in the form of a certificate of completion or other documentation from the course provider.

(b) An applicant who wishes to challenge an examination must contact the course provider to arrange scheduling. An applicant who wishes to challenge an examination for a course provided by the Department must submit a written request to PTOTraining@floridarevenue.com.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.03, Amended 4-11-89, 12-19-89, 12-30-97, 1-2-01, 10-26-21, Formerly 12-9.003, Amended ________.

12D-19.004 Approval of Courses.

(1) Any course approved for credit towards certification, recertification, or reinstatement must be approved by the Department through one of the two methods provided in paragraphs (a) and (b) before the course is taken for credit. The courses must impart expertise in one of the following areas, as it relates to the professional designation of the requesting individual: professionally accepted appraisal practices, appropriate appraisal methodologies, cadastral

mapping, tax administration, assessment, or collection in Florida. To be approved as a course for initial certification, the course must contain a monitored examination.

(a) No change.

(b) Any course not found in the Department's list of approved courses will be approved for certification, recertification or reinstatement on a case-by-case basis by the Department's training staff. Approval is contingent upon documentation showing the proposed course imparts expertise as it relates to the professional designation of the requesting individual in one of the areas in subsection (1).

1. For Certified Florida Appraiser ~~CFA~~ certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of property appraisers:

a. through g. No change.

2. For Certified Florida Collector ~~CFC~~ certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of tax collectors:

a. through h. No change.

(2)(a) To obtain approval for a course, a completed Application for Approval of a Course or Continuing Education Credit Hours (form ~~Form~~ DR-4002, incorporated by reference in Rule 12D-16.002, F.A.C.) must be submitted to the Department at least 20 days before the course start date. The application must include a detailed written description of the proposed course including course content, an agenda if available, number of hours of instruction and instructor's qualifications.

(b) The agenda or course description submitted must show quantifiable subject matter. Starting and ending times must be listed for each topic to be assigned hours, and include break and meal times. To be approved as a course for initial certification, the course must contain a monitored examination. Education ~~Continuing education~~ hours are awarded based on an hour per 50 minutes of classroom time. Attendance is documented by the course provider.

(c) No change.

(d) The requestor must provide documentation of course completion to each attendee and include the attendee's full name, the approved course name and number, and total number of hours attended. ~~The Department will consider and approve qualifying substitutions of course presentations and instructors when unavoidable circumstances arise that prevent the course presentation. Before the substitute course presentation, the course provider must submit a~~

~~detailed written description of the circumstances and the proposed substitution which demonstrates the substitute presentation and instructor meets the criteria of subsection (1).~~

(e) The Department will consider and approve qualifying substitutions of course presentations and instructors when unavoidable circumstances arise that prevent the course presentation. Before the substitute course presentation, the course provider must submit a detailed written description of the circumstances and the proposed substitution which demonstrates the substitute presentation and instructor meets the criteria of subsection (1).

Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 10-26-21, Formerly 12-9.0031, Amended ________.

12D-19.005 Department Sponsored Courses.

(1) No change.

(2)(a) No change.

(b) No change.

(c) Participants are encouraged to register as early as possible. Classes are filled on a first come, first serve basis, once the registration and payment are received. ~~Participants registering less than two weeks before the course start date may inquire whether space is available by contacting Property Tax Oversight Program Certification and Training by email at PTOTraining@floridarevenue.com or by calling (850)717-6570.~~ Student substitutions requested in writing may ~~will~~ be accepted up to one week before the class.

(d) No change.

(3) No change.

~~(4) Portions of application, certification, and registration fees will be refunded upon a determination by the Department that the State is not entitled to the fees, or that only a portion of the resources have been expended in the processing of the application, certification, or registration. The Department will not issue a credit instead of a refund. To apply for a refund, the registrant must submit a completed Form DFS-AA-4, State of Florida, Department of Financial Services, Application for Refund (incorporated by reference in Rule 69I-44.020, F.A.C.), and proof of payment to:~~

~~PTOTraining@floridarevenue.com~~ ~~or~~ ~~Florida Department of Revenue~~

~~Property Tax Oversight~~

~~Certification and Training~~

~~PO Box 3294~~

~~Tallahassee, Florida 32315-3294.~~

~~Form DFS-AA-4 is available at https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.~~

(4)~~(5)~~ When the number of students enrolled in a Department sponsored course is insufficient to adequately cover the costs of course administration, or the Department cannot secure an instructor, the course will be cancelled. The Department will notify students affected by a course cancellation by email at least ten business days before the scheduled course start date. Affected students may apply for a refund or opt to transfer course registration to another course in that program.

(5) Online courses provided by the Department must be completed within 90 days of registering for the course. Online courses include on-demand self-study courses. To request an exentsion of an additional 30 days, send an email request to PTOTraining for approval. If the time period expires, the applicant must reregister and pay for the course.

Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 10-26-21, Formerly 12-9.0032, Amended ________.

12D-19.007 Fees and Tuition.

(1) No change.

(2) The Department will determine the cost of course tuition annually to ensure the Certification Program Trust Fund has sufficient funds to pay for program expenses. The Department will provide course tuition information by March 1 for the next state ~~county~~ fiscal year (July ~~October~~ 1 through June ~~September~~ 30) on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(3) No change.

(4) No change.

(5) Portions of application, certification, and registration fees will be refunded upon a determination by the Department that the State is not entitled to the fees, or that only a portion of the resources have been expended in the processing of the application, certification, or registration. The Department will not issue a credit instead of a refund. Fees may be transferred to another registration, application, or certification by contacting PTOTraining@floridarevenue.com. To apply for a refund, the registrant must submit a completed form DFS-AA-4, State of Florida, Department of Financial Services, Application for Refund (incorporated by reference in Rule 69I-

44.020, F.A.C.), and proof of payment to:

PTOTraining@floridarevenue.com or

Florida Department of Revenue

Property Tax Oversight

Certification and Training

PO Box 3294

Tallahassee, Florida 32315-3294.

Form DFS-AA-4 is available at https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4) FS. History–New 4-11-89, Amended 12-19-89, 10-30-91, 12-30-97, 10-26-21, Formerly 12-9.0055, Amended ________.

12D-19.008 Certification.

(1) through (2) No change.

(3) After a committee approves a certification of an applicant, the Department will send ~~mail~~ such person a certificate of accomplishment and membership card in a format prescribed by the Department. In addition, each professional designee will be issued a certification pin ~~composed of the Great Seal of the State of Florida, with certification wording and the initials of the designation on the periphery of the state seal~~.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.06, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.006, Amended ______.

12D-19.009 Recertification.

(1)(a) No change.

(b) To be recertified, Certified Florida Evaluators, Certified Cadastralists of Florida, and Certified Florida Collector Assistants must certify their governmental employment each calendar year and pay a recertification fee, as specified in paragraph 12D-19.007(1)(b), F.A.C. ~~At the discretion of each official, professional designees employed by such official may be required to maintain recertification by completing a designated number of continuing education hours.~~

(c) Professional designees applying for recertification must submit a completed Application for Florida Professional Certification (form ~~Form~~ DR-4001, incorporated by reference in Rule 12D-16.002, F.A.C.) to the Department. Certification automatically expires if recertification as set forth in this rule is not maintained timely.

(2) No change.

~~(3) An applicant for recertification may not challenge a course examination.~~

(3)~~(4)~~ If a professional designee fails to meet recertification requirements set forth in this rule, within the prescribed time, that professional designee's certification shall expire. Officials whose certifications expire shall be ineligible to receive the special qualifications salary provided in Sections 145.10 and 145.11, F.S. Such ineligibility shall continue until the official is reinstated as provided in these rules.

(5) through (8) renumbered as (4) through (7) No change.

(8)~~(9)~~ The Department shall maintain records of approved courses, attendance at Department sponsored courses, approval dates, hours of courses, recertification completion documents, and all other information, for the purpose of maintaining current records on all professional designees' continuing education status.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History–New 4-2-81, Formerly 12-9.07, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.007, Amended ________.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 26, 2026.

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., amend forms supporting Rule Chapter 12D-19 (Certified Florida Property Appraiser and Certified Florida Tax Collector Program); implements statutory changes enacted by 2026 legislation to affected forms; and amend forms to clarify and align with current statutes.

Amend forms incorporated in Chapter 12D-19, including Form DR-4001, *Application for Florida Professional Certification,* to update the online registration link at the top of page 1 and to move the online registration link from the top to the bottom of page 2. Clarify start dates required in the "Experience for Certification" section on page 1, add instructional language and additional blank lines for course information to the "Approved Courses" section on page 1, and insert a new page 2 to list additional approved courses. And amend Form DR-4002, *Application for Approval of a Course or Continuing Education Credit Hours,* to clarify how to list course hours, replace the option to mail documents with option to email the documents, and insert a new page 2 to list additional courses.

Amend Forms DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data,* DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data,* and create Form DR-482MH, *Application for Assessment of Mobile Home Parks.* The draft amendments provide fields for the property appraiser to report data on a new assessment limitation for mobile home park owners and create an application for mobile home park owners to apply for an assessment limitation with the county property appraiser each year, as provided in new section 193.626 F.S, as amended by sections 9 and 10 of Chapter 2026-239, L.O.F.

Amend Forms DR-420MM, *Maximum Millage Levy Calculation, Final Disclosure,* and DR-420-MM-P, *Maximum Millage Levy Calculation, Preliminary Disclosure*. The draft amendments remove unnecessary data fields no longer needed for the maximum millage rate calculation, as provided in s. 200.065(5)(a), F.S., as amended by section 2 of Chapter 2026-240, L.O.F.

Amend Form DR-482, *Application and Return for Agricultural Classification of Lands.* The draft amendments require owners of packinghouses and the land on which they are located to annually apply to the property appraiser for an assessment using the income methodology approach, as provided in section 193.4616, F.S., as amended by section 7 of Chapter 2026-239, L.O.F.

Amend Form DR-528, *Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*. The draft amendment adds the option for a property owner to make online payments for property taxes to the tax collector, as provided in s. 215.322, F.S., as amended by section 1 of Chapter 2026-169, L.O.F.

Amend Forms DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ___________ County, Florida*, and DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ________ County, Florida*. The draft amendments create a new line for property appraisers to report data on the exemption breakdown of multifamily projects subject to land use restriction agreements as provided in section 196.1978(4), F.S.

Amend Form DR-452, *Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title*. The draft amendment adds a section for notarizing the attestation clause as required by s. 95.18(3), F.S.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to incorporate changes to forms to align with current procedures and processes.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP JUNE 9, 2026

The Department of Revenue published a Notice of Rule Development for proposed amendments to forms incorporated in Rule Chapter 12D-19, F.A.C., in the Florida Administrative Register on May 26, 2026 (Vol. 52, No. 101, p. 2323). The forms included the DR-4001, Application for Florida Professional Certification, and DR-4002, Application for Approval of a Course or Continuing Education Credit Hours. The Department scheduled a rule development workshop for June 9, 2026, if requested in writing. No timely request for a workshop was received by the agency, and no workshop was held. Written comments were received. In response, additional changes were made to Form DR-4001.

SUMMARY OF RULE DEVELOPMENT WORKSHOP AUGUST 14, 2026

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 July 31, 2026 (Vol. 52, No. 148, pp. 3280 - 3281). The amended forms were based on statutory changes enacted by 2026 legislation. The forms included DR-403V, The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data; DR-489V, The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data; create new form, DR-482MH, Application for Assessment of Mobile Home Parks; DR-420MM, Maximum Millage Levy Calculation, Final Disclosure; DR-420-MM-P, Maximum Millage Levy Calculation, Preliminary Disclosure; DR-482, Application and Return for Agricultural Classification of Lands; and DR-528, Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments. Additional forms were included to be aligned with the current statutes and incorporate Forms DR -403EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ___________ County, Florida; DR-489EB, The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ________ County, Florida; and Form DR-452, Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title. The Notice provided that if requested in writing, a rule development workshop will be held on August 14, 2026, at 11:00 a.m., room 1250, 2450 Shumard Oak Blvd., Tallahassee. A timely request for the workshop was received. Comments were received on Form DR-482MH and the Department responded with additional changes to the form.

NOTICE OF PROPOSED RULE

FLORIDA DEPARMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to amend current forms supporting the Rule Chapter 12D-19 (Certified Florida Property Appraiser and Certified Florida Tax Collector); implement statutory changes enacted by 2026 legislation to forms used in the truth in millage process; and amend forms to clarify and align with current statutes.

SUMMARY: Amend forms incorporated in Chapter 12D-19, including Form DR-4001, *Application for Florida Professional Certification,* to update the online registration links. Clarify start dates required in the "Experience for Certification" section, add instructional language and additional blank lines for course information to the "Approved Courses" section, and insert a new page 2 to list additional approved courses. And amend Form DR-4002, *Application for Approval of a Course or Continuing Education Credit Hours,* to clarify how to list course hours, replace the option to mail documents with option to email the documents, and insert a new page 2 to list additional courses.

Amend the following forms based on 2026 Legislation:

Amend Forms DR-403V, *The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll Value Data,* DR-489V, *The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data,* and create Form DR-482MH, *Application for Assessment of Mobile Home Parks.* The draft amendments provide fields for the property appraiser to report data on a new assessment limitation for mobile home park owners and create an application for mobile home park owners to apply for an assessment limitation with the county property appraiser each year, as provided in new section 193.626 F.S, as amended by sections 9 and 10 of Chapter 2026-239, L.O.F.

Amend Forms DR-420MM, *Maximum Millage Levy Calculation, Final Disclosure,* and DR-420-MM-P, *Maximum Millage Levy Calculation, Preliminary Disclosure*. The draft amendments remove unnecessary data fields no longer needed for the maximum millage rate calculation, as provided in s. 200.065(5)(a), F.S., as amended by section 2 of Chapter 2026-240, L.O.F.

Amend Form DR-482, *Application and Return for Agricultural Classification of Lands.* The draft amendments require owners of packinghouses and the land on which they are located to annually apply to the property appraiser for an assessment using the income methodology approach, as provided in section 193.4616, F.S., as amended by section 7 of Chapter 2026-239, L.O.F.

Amend Form DR-528, *Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments*. The draft amendment adds the option for a property owner to make online payments for property taxes to the tax collector, as provided in s. 215.322, F.S., as amended by section 1 of Chapter 2026-169, L.O.F.

Additional forms being amended:

Amend Forms DR-403EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ___________ County, Florida*, and DR-489EB, *The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ________ County, Florida*. The draft amendments create a new line for property appraisers to report data on the exemption breakdown of multifamily projects subject to land use restriction agreements as provided in section 196.1978(4), F.S.

Amend Form DR-452, *Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title*. The draft amendment adds a section for notarizing the attestation clause as required by s. 95.18(3), F.S.

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: 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 197.1979, 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1), (5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS.

Law Implemented 95.18, 136.03, 145.10(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution.

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. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800) 955-8771 (TDD) or 1 (800) 955-8771 (Voice).

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.

THE FULL TEXT OF THE PROPOSED RULE IS:

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 at floridarevenue.com/property/forms, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	**Form Title**	**Effective Date**
(2) through (4) No change.			
(5)(a)	No change.		
(b)	DR-403EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ______ County, Florida (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20157 ~~19206~~	
(6)(a)	No change.		
(b)	DR-403V	The 20XX Revised Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20158 ~~19030~~	
(7) through (12) No change.			
(13)(a) through (c) No change.			
(d)	DR-420MM	Maximum Millage Levy Calculation, Final Disclosure (r. 11/26 ~~02/26)~~	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20159 ~~19033~~	
(e)	DR-420MM-P	Maximum Millage Levy Calculation, Preliminary Disclosure (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20160 ~~19034~~	
(f) through (g) No change.			
(14) No change.			

(15)	DR-452	Return of Real Property in Attempt to Establish Adverse Possession Without Color of Title (r. 11/26 ~~12/20~~)	11/26 ~~12/20~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20161 ~~12414~~	
(16) through (20) No change.			
(21)(a)	DR-482	Application and Return for Agricultural Classification of Lands (r. 11/26 ~~01/23~~)	11/26 ~~1/23~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20162 ~~14889~~	
(b) through (e) No change.			
(f)	DR-482MH	Application for Assessment of Mobile Home Parks (n. 11/26)	11/26
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20163	
(g)~~(f)~~	DR-483	No change.	
(22) through (27) No change.			
(28)(a)	DR-489EB	The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ____ County, Florida (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20164 ~~19042~~	
(b) No change.			
(c)	DR-489V	The 20XX Preliminary Recapitulation of the Ad Valorem Assessment Roll, Value Data (r. 11/26 ~~01/26~~)	11/26 ~~02/26~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20165 ~~19043~~	
(29) through (49) No change.			
(50)(a)	No change.		
(b)	No change.		
(c)	DR-528	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments ~~(example only)~~ (r. 11/26 ~~11/12~~)	11/26 ~~11/12~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20166 ~~01806~~	
(d)	No change.		
(51) through (59) No change.			

(60)(a)	DR-4001	Application for Florida Professional Certification (r. 11/26 ~~n. 10/21~~)	11/26 ~~10/21~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20155 ~~13632~~	
(b)	DR-4002	Application for Approval of a Course or Continuing Education Credit Hours (r. 11/26 ~~n. 10/21~~)	11/26 ~~10/21~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-20156 ~~13633~~	

Rulemaking Authority 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 193.626(5), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 197.1979, 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1), (5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS. Law Implemented 95.18, 136.03, 145.10(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.4616, 193.481, 193.501, 193.503, 193.621, 193.625, 193.626, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 215.322, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution. 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, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, 2-8-24, 4-27-25, 8-28-25, 2-26-26, ________.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 26, 2026.

DR-403EB
R. 11/26 ~~01/26~~
Rule 12D-16.002, FAC
Eff. 11/26 ~~02/26~~

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of _____________ County, Florida Date Certified: _________

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

				Real Property		Personal Property		
Statutory Authority		Property Roll Affected	Type of Exemption	Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	§ 196.031(1)(a)	Real	$25,000 Homestead Exemption					1
2	§ 196.031(1)(b)	Real	Additional $25,000 Homestead Exemption					2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older					3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse					4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs					5
6	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)					6
7	§ 196.183	Personal	$25,000 Tangible Personal Property Exemption					7
8	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary					8
9	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes					9
10	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services					10
11	§ 196.1975	Real & Personal	Charitable Homes for the Aged					11
12	§ 196.1977	Real	Proprietary Continuing Care Facilities					12
13	§ 196.1978(1)(a) & (2)	Real & Personal	Affordable Housing Property					13
14	§ 196.198	Real & Personal	Educational Property					14
15	§ 196.1983	Real & Personal	Charter School					15
16	§ 196.1985	Real	Labor Union Education Property					16
17	§ 196.1986	Real	Community Center					17
18	§ 196.1987	Real & Personal	Biblical History Display Property					18
19	§ 196.199(1)(a)	Real & Personal	Federal Government Property					19
20	§ 196.199(1)(b)	Real & Personal	State Government Property					20
21	§ 196.199(1)(c)	Real & Personal	Local Government Property					21
22	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property					22
23	§ 196.1993	Real	Agreements with Local Governments for use of Public Property					23
24	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption					24
25	§ 196.1997	Real	Historic Property Improvements					25
26	§ 196.1998	Real	Historic Property Open to the Public					26
27	§ 196.1999	Personal	Space Laboratories & Carriers					27

28	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company					28
29	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation					29
30	§ 196.202	Real & Personal	Blind Exemption					30
31	§ 196.202	Real & Personal	Total & Permanent Disability Exemption					31
32	§ 196.202	Real & Personal	Widow's Exemption					32
33	§ 196.202	Real & Personal	Widower's Exemption					33
34	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption					34
35	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)					35
36	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)					36
37	§ 196.173	Real	Deployed Service Member's Homestead Exemption					37
38	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence					38
39	§ 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse					39
40	§ 196.182	Personal	Renewable Energy Source Devices (80% exemption)					40
41	§ 196.1978(3) ~~& (4)~~	Real & Personal	Affordable Housing Property (State), Newly Constructed ~~& Multifamily project subject to land use restriction agreement~~					41
42	§ 196.1978(1)(b)	Real	Leased Land for Affordable Housing					42
43	§ 196.1979	Real & Personal	Affordable Housing Property (County)					44
44	§ 196.19781	Real & Personal	Affordable Housing Property (Owned by this state)					44
45	§ 196.19782	Real & Personal	Affordable Housing Property on Governmental Property					45
46	§ 196.1978(4)	Real & Personal	Affordable Housing Property (Multifamily Project Subject to Land Use Restriction Agreement)					46

Note: Centrally assessed property exemptions should be included in this table.

DR-403V
R. 11/26 ~~01/26~~
Rule 12D-16.002, F.A.C.
Eff. 11/26 ~~02/26~~

The XXXX Revised Recapitulation of the Ad Valorem Assessment Roll

Value Data

ing Authority:______________________________________ **County:**________________________ **Date Certified:**_____________

Check one of the following:
__ County __ Municipality
__ School District __ Independent Special District
Separate reports for MSTU's, Dependent Districts, and Water Management Basins are not required

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
	Just Value					
1	Just Value (193.011, F.S.)				0	1
	Just Value of All Property in the Following Categories					
2	Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7	Just Value of Historically Significant Property (193.505, F.S.)				0	7
8	Just Value of Homestead Property (193.155, F.S.)				0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, 193.626, F.S.)				0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11
	Assessed Value of Differentials					
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, 193.626, F.S.)				0	14
	Assessed Value of All Property in the Following Categories					
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21	Assessed Value of Homestead Property (193.155, F.S.)				0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, 193.626, F.S.)				0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24
	Total Assessed Value					
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
	Exemptions					
26	$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27	Additional $25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28	Additional Homestead Exemption Age 65 and Older up to $50,000 (196.075, F.S.) *				0	28
29	Tangible Personal Property $25,000 Exemption (196.183, F.S.)				0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32	Widows / Widowers Exemption (196.202, F.S.)				0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102,196.202, 196.24, F.S.)				0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)				0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998 F.S.) *				0	35
36	Economic Development Exemption (196.1995, F.S.)*				0	36
37	Lands Available for Taxes (197.502, F.S.)				0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41	Additional Homestead Exemption Age 65 and Older and 25 yr Residence (196.075, F.S.) *				0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0	42
	Total Exempt Value					
43	Total Exempt Value (add lines 26 through 42)	0	0	0	0	43
	Total Taxable Value					
44	Total Taxable Value (line 25 minus 43)	0	0	0	0	44

*** Applicable only to County or Municipal Local Option Levies**

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The XXXX Revised Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts

County:________________________________ Date Certified:_______________

Taxing Authority:____

Reconciliation of Preliminary and Final Tax Roll

		Taxable Value
1	Operating Taxable Value as Shown on Preliminary Tax Roll	
2	Additions to Operating Taxable Value Resulting from Petitions to the VAB	
3	Deductions from Operating Taxable Value Resulting from Petitions to the VAB	
4	Subtotal (1 + 2 - 3 = 4)	0
5	Other Additions to Operating Taxable Value	
6	Other Deductions from Operating Taxable Value	
7	Operating Taxable Value Shown on Final Tax Roll (4 + 5 - 6 = 7)	0

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

Total Parcels or Accounts

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
13	Total Parcels or Accounts		
	Property with Reduced Assessed Value		
14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		
	Other Reductions in Assessed Value		
24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		
27	Mobile Home Park Lower Assessment Limitation (193.626, F.S.)		

*** Applicable only to County or Municipal Local Option Levies**

FLORIDA
Department of Revenue

MAXIMUM MILLAGE LEVY CALCULATION
FINAL DISCLOSURE

For municipal governments, counties, and special districts

Year :		County :	
Principal Authority Name:		Taxing Authority Name:	

1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes	☐ No	(1)

IF YES, STOP STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.

2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	per $1,000	(2)
~~3.~~	~~Prior year maximum millage rate with a majority vote from current year, Form DR-420MM, Line 13~~	~~per $1,000~~	~~(3)~~
~~4.~~	~~Prior year operating millage rate from Current Year Form DR-420, Line 10~~	~~per $1,000~~	~~(4)~~
	~~If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.~~		
	~~Adjust rolled-back rate based on prior year majority-vote maximum millage rate~~		
~~5.~~	~~Prior year final gross taxable value from current year Form DR-420, Line 7~~	~~$~~	~~(5)~~
~~6.~~	~~Prior year maximum ad valorem proceeds with majority vote~~ *~~(Line 3 multiplied by Line 5 divided by 1,000)~~*	~~$~~	~~(6)~~
~~7.~~	~~Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from current year Form DR-420 Line 12~~	~~$~~	~~(7)~~
~~8.~~	~~Adjusted prior year ad valorem proceeds with majority vote~~ *~~(Line 6 minus Line 7)~~*	~~$~~	~~(8)~~
~~9.~~	~~Adjusted current year taxable value from current year Form DR-420 Line 15~~	~~$~~	~~(9)~~
~~10.~~	~~Adjusted current year rolled-back rate~~ *~~(Line 8 divided by Line 9, multiplied by 1,000)~~*	~~per $1,000~~	~~(10)~~
	Calculate maximum millage levy		
~~11.~~	~~Rolled-back rate to be used for maximum millage levy calculation~~ *~~(Enter the amount from Line 10 when the rate is adjusted. If the rate is not adjusted, enter the amount from Line 2.)~~*	~~per $1,000~~	~~(11)~~
~~12.~~	~~Adjustment for change in per capita Florida personal income~~ *~~(See Line 12 Instructions)~~*		~~(12)~~
3. ~~13.~~	Majority vote maximum millage rate allowed *(Enter rolled back rate from line 2 ~~Line 11 multiplied by Line 12~~)*	per $1,000	(3) ~~(13)~~
4. ~~14.~~	Two-thirds vote maximum millage rate allowed *(Multiply Line 3 ~~13~~ by 1.10)*	per $1,000	(4) ~~(14)~~
5. ~~15.~~	Current year adopted millage rate (See page 3 for instructions)	per $1,000	(5) ~~(15)~~
6. ~~16.~~	**Minimum vote required to levy adopted millage:** (Check one)		(6) ~~(16)~~

☐	a. Majority vote of the governing body: Check here if Line 5 ~~15~~ is less than or equal to Line 3 ~~13~~. The maximum millage rate is equal to the rolled-back ~~majority vote maximum~~ rate. *Enter Line 3 ~~13~~ on Line 7 ~~17~~.*
☐	b. Two-thirds vote of governing body: Check here if Line 5 ~~15~~ is less than or equal to Line 4 ~~14~~, but greater than Line 3 ~~13~~. The maximum millage rate is equal to proposed rate. *Enter Line 5 ~~15~~ on Line 7 ~~17~~.*
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 ~~15~~ is greater than Line 4 ~~14~~. The maximum millage rate is equal to the proposed rate. *Enter Line 5 ~~15~~ on Line 7 ~~17~~.*
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. *Enter Line 5 ~~15~~ on Line 7 ~~17~~.*

Continued on page 2

7. ~~17.~~	The selection on Line 6 ~~16~~ allows a maximum millage rate of *(Enter rate indicated by choice on Line 6~~16~~)*	per $1,000	(7) ~~(17)~~
8. ~~18.~~	Current year gross taxable value from Current Year Form DR-420, Line 4	$	(8) ~~(18)~~

Continued on page 2

Taxing Authority Name:	DR-420MM R. 11/26 ~~01/26~~ Page 2 of 4

9. ~~19.~~	Current year adopted taxes *(Line 5 ~~15~~ multiplied by Line 8 ~~18~~, divided by 1,000)*	$	(9) ~~(19)~~
10. ~~20.~~	Total taxes levied at the maximum millage rate *(Line 7 ~~17~~ multiplied by Line 8 ~~18~~, divided by 1,000)*	$	(10) ~~(20)~~

DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs) — STOP — **STOP HERE. SIGN AND SUBMIT.**

11. ~~21.~~	Enter the sum of all current year adopted taxes of all dependent special districts & MSTUs levying a millage. *(The sum of all Lines 9 ~~19~~ from each district's and each MSTUs Form DR-420MM)*	$	(11) ~~(21)~~
12. ~~22.~~	Total current year adopted taxes *(Line 9 ~~19~~ plus Line 11 ~~21~~)*	$	(12) ~~(22)~~

Total Maximum Taxes

13. ~~23.~~	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 10 ~~20~~ from each district's and each MSTUs Form DR-420MM)*	$	(13) ~~(23)~~
14. ~~24.~~	Total taxes at maximum millage rate *(Line 10 ~~20~~ plus Line 13 ~~line 23~~)*	$	(14) ~~(24)~~

Total Maximum Versus Total Taxes Levied

15. ~~25.~~	Are the total current year adopted taxes on Line 12 ~~22~~ equal to or less than total taxes at the maximum millage rate on Line 14 ~~24~~? (Check one)	☐ YES ☐ NO	(15) ~~(25)~~

SIGN HERE		
	Taxing Authority Certification	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 :	Date :
	Title :	Contact Name and Contact Title :
	Mailing Address :	Physical Address :
	City, State, Zip :	Phone Number : Fax Number :

Complete, certify and submit this form with a completed Form DR-487, Certification of Compliance, within 30 days of the final hearing. Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at https://eportal.oasys.floridarevenue.com/.

Instructions on page 3

MAXIMUM MILLAGE LEVY CALCULATION FINAL DISCLOSURE INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete Form DR-420MM.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form provides for the calculation of the maximum tax levy for the current year allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

Form DR-420MM shows the maximum millages and taxes levied based on the adoption vote. Each taxing authority must complete and certify this form. This certified DR-420MM and completed DR-487, *Certification of Compliance*, must be submitted to the Department of Revenue within 30 days of the final hearings.

Taxing authorities must also submit Form DR-487V, *Vote Record for Final Adoption of Millage Levy*. This form certifies to the Department of Revenue the vote on the resolution or ordinance stating the millage rate adopted at the final hearing.

Line Instructions

~~Lines 5-10~~

~~Only taxing authorities that levied a prior year millage rate less than the maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for the prior year had been adopted. If these lines are completed, enter the adjusted rate on Line 11.~~

~~Line 12~~

~~This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.~~

Lines 3 ~~13~~ and 4 ~~14~~

Millage rates are the maximum that could be levied with a majority or two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 5 ~~15~~

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6 ~~16~~

Check the box for the minimum vote necessary at the final hearing to levy the adopted millage rate.

Line 7 ~~17~~

Enter the millage rate indicated by the box checked in Line 16. If the adopted millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the adopted millage rate. For a millage requiring more than a majority vote, the adopted millage rate must be entered on Line 7 ~~17~~, rather than the maximum rate, so that the comparisons on Lines 11 ~~21~~ through 15 ~~25~~ are accurate.

All TRIM forms for taxing authorities are available at
floridarevenue.com/property/forms

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at floridarevenue.com/property/forms.

Form	Form Title
DR-420	Certification of Taxable Value
DR-487	Certification of Compliance
DR-487V	Vote Record for Final Adoption of Millage Levy

FLORIDA Department of Revenue

MAXIMUM MILLAGE LEVY CALCULATION
PRELIMINARY DISCLOSURE

For municipal governments, counties, and special districts

Year:		County:	
Principal Authority Name:		Taxing Authority Name:	
1.	Is your taxing authority a municipality or independent special district that has levied ad valorem taxes for less than 5 years?	☐ Yes ☐ No	(1)
	IF YES, STOP *STOP HERE. SIGN AND SUBMIT. You are not subject to a millage limitation.*		
2.	Current year rolled-back rate from Current Year Form DR-420, Line 16	per $1,000	(2)
~~3.~~	~~Prior year maximum millage rate with a majority vote from prior year Form DR-420MM, Line 13~~	~~per $1,000~~	~~(3)~~
~~4.~~	~~Prior year operating millage rate from Current Year Form DR-420, Line 10~~	~~per $1,000~~	~~(4)~~
	~~If Line 4 is equal to or greater than Line 3, skip to Line 11. If less, continue to Line 5.~~		
	~~Adjust rolled-back rate based on prior year majority-vote maximum millage rate~~		
~~5.~~	~~Prior year final gross taxable value from Current Year Form DR-420, Line 7~~	~~$~~	~~(5)~~
~~6.~~	~~Prior year maximum ad valorem proceeds with majority vote~~ *~~(Line 3 multiplied by Line 5 divided by 1,000)~~*	~~$~~	~~(6)~~
~~7.~~	~~Amount, if any, paid or applied in prior year as a consequence of an obligation measured by a dedicated increment value from Current Year Form DR-420 Line 12~~	~~$~~	~~(7)~~
~~8.~~	~~Adjusted prior year ad valorem proceeds with majority vote~~ *~~(Line 6 minus Line 7)~~*	~~$~~	~~(8)~~
~~9.~~	~~Adjusted current year taxable value from Current Year form DR-420 Line 15~~	~~$~~	~~(9)~~
~~10.~~	~~Adjusted current year rolled-back rate~~ *~~(Line 8 divided by Line 9, multiplied by 1,000)~~*	~~per $1,000~~	~~(10)~~
	Calculate maximum millage levy		
~~11.~~	~~Rolled-back rate to be used for maximum millage levy calculation~~ *~~(Enter Line 10 if adjusted or else enter Line 2)~~*	~~per $1,000~~	~~(11)~~
~~12.~~	~~Adjustment for change in per capita Florida personal income~~ *~~(See Line 12 Instructions)~~*		~~(12)~~
3. ~~13.~~	Majority vote maximum millage rate allowed *(Enter rolled back rate from line 2 ~~Line 11 multiplied by Line 2 12~~)*	per $1,000	(3) ~~(13)~~
4. ~~14.~~	Two-thirds vote maximum millage rate allowed *(Multiply Line 3 ~~13~~ by 1.10)*	per $1,000	(4) ~~(14)~~
5. ~~15.~~	Current year proposed millage rate (See page 3 for Instructions)	per $1,000	(5) ~~(15)~~
6. ~~16.~~	**Minimum vote required to levy proposed millage:** (Check one)		(6) ~~(16)~~
☐	a. Majority vote of the governing body: Check here if Line 5 ~~15~~ is less than or equal to Line 3 ~~13~~. The maximum millage rate is equal to the rolled-back ~~majority vote maximum~~ rate. *Enter Line 3 ~~13~~ on Line 7 ~~17~~.*		
☐	b. Two-thirds vote of governing body: Check here if Line 5 ~~15~~ is less than or equal to Line 4 ~~14~~, but greater than Line 3 ~~13~~. The maximum millage rate is equal to proposed rate. *Enter Line 5 ~~15~~ on Line 7 ~~17~~.*		
☐	c. Unanimous vote of the governing body, or 3/4 vote if nine members or more: Check here if Line 5 ~~15~~ is greater than Line 4 ~~14~~. The maximum millage rate is equal to the proposed rate. *Enter Line 5 ~~15~~ on Line 7 ~~17~~.*		
☐	d. Referendum: The maximum millage rate is equal to the proposed rate. *Enter Line 5 ~~15~~ on Line 7 ~~17~~.*		
7. ~~17.~~	The selection on Line 6 ~~16~~ allows a maximum millage rate of *(Enter rate indicated by choice on Line 6 ~~16~~)*	per $1,000	(7) ~~(17)~~

Continued on page 2

8. ~~18.~~	Current year gross taxable value from Current Year Form DR-420, Line 4	$	(8) ~~(18)~~

Taxing Authority Name:

9. ~~19.~~	Current year proposed taxes *(Line 5 ~~15~~ multiplied by Line 8 ~~18~~, divided by 1,000)*	$	(9) ~~(19)~~
10. ~~20.~~	Total taxes levied at the maximum millage rate *(Line 7 ~~17~~ multiplied by Line 8 ~~18~~, divided by 1,000)*	$	(10) ~~(20)~~

DEPENDENT SPECIAL DISTRICTS AND MUNICIPAL SERVICE TAXING UNITS (MSTUs) STOP **STOP HERE. SIGN AND SUBMIT.**

11. ~~21.~~	Enter the current year proposed taxes of all dependent special districts & MSTUs levying a millage. *(The sum of all Lines 9 ~~19~~ from each district's Form DR-420MM-P)*	$	(11) ~~(21)~~
12. ~~22.~~	Total current year proposed taxes *(Line 9 ~~19~~ plus Line 11 ~~21~~)*	$	(12) ~~(22)~~

Total Maximum Taxes

13. ~~23.~~	Enter the taxes at the maximum millage of all dependent special districts & MSTUs levying a millage *(The sum of all Lines 10 ~~20~~ from each district's Form DR-420MM-P)*	$	(13) ~~(23)~~
14. ~~24.~~	Total taxes at maximum millage rate *(Line 10 ~~20~~ plus line 13 ~~23~~)*	$	(14) ~~(24)~~

Total Maximum Versus Total Taxes Levied

15. ~~25.~~	Are total current year proposed taxes on Line 12 ~~22~~ equal to or less than total taxes at the maximum millage rate on Line 14 ~~24~~? (Check one)	☐ YES ☐ NO	(15) ~~(25)~~

SIGN HERE

Taxing Authority Certification	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 :		Date :
Title:	Contact Name and Contact Title:	
Mailing Address:	Physical Address:	
City, State, Zip:	Phone Number:	Fax Number:

Complete, certify and submit this Form DR-420MM-P, Maximum Millage Levy Calculation-Preliminary Disclosure, to your property appraiser with a completed Form DR-420, Certification of Taxable Value.

Submit the forms electronically through the Department's Oversight and Assistance System (OASYS) electronic portal using the Truth in Millage (eTRIM) application at https://eportal.oasys.floridarevenue.com/.

All TRIM forms for taxing authorities are available at:
floridarevenue.com/property/forms

MAXIMUM MILLAGE LEVY CALCULATION PRELIMINARY DISCLOSURE INSTRUCTIONS

General Instructions

Each of the following taxing authorities must complete a DR-420MM-P.

- County
- Municipality
- Special district dependent to a county or municipality
- County MSTU
- Independent special district, including water management districts
- Water management district basin

Voting requirements for millages adopted by a two-thirds or a unanimous vote are based on the full membership of the governing body, not on the number of members present at the time of the vote.

This form provides for the calculation of the maximum tax levy for the current year allowed under s. 200.065(5), F.S. Counties and municipalities, including dependent special districts and MSTUs, which adopt a tax levy at the final hearing higher than allowed under s. 200.065, F.S., may be subject to the loss of their half-cent sales tax distribution.

Form DR-420MM-P shows the preliminary maximum millages and taxes levied based on the proposed adoption vote. Each taxing authority must complete, sign, and submit this DR-420MM-P and DR-420, *Certification of Taxable Value* to the property appraiser.

The vote at the final hearing and the resulting maximum may change. After the final hearing, each taxing authority must file Form DR-420MM, *Maximum Millage Levy Calculation Final Disclosure*, with Form DR-487, *Certification of Compliance*, with the Department of Revenue.

Line Instructions

~~Lines 5-10~~

~~Only taxing authorities that levied a prior year millage rate less than their maximum majority vote rate must complete these lines. The adjusted rolled-back rate on Line 10 is the rate that would have been levied if the maximum vote rate for the prior year had been adopted. If these lines are completed, enter the adjusted rate on Line 11.~~

~~Line 12~~

~~This line is entered by the Department of Revenue. The same adjustment factor is used statewide by all taxing authorities. It is based on the change in per capita Florida personal income (s. 200.001(8)(i), F.S.), which Florida Law requires the Office of Economic and Demographic Research to report each year.~~

Lines 3 ~~13~~ and 4 ~~14~~

Millage rates are the maximum that could be levied with a ~~majority or~~ two-thirds vote of the full membership of the governing body. With a unanimous vote of the full membership (three-fourths vote of the full membership if the governing body has nine or more members) or a referendum, the maximum millage rate that can be levied is the taxing authority's statutory or constitutional cap.

Line 5 ~~15~~

Rate cannot exceed the statutory rate of the principal taxing authority.

Line 6 ~~16~~

Check the box for the minimum vote necessary at the final hearing to levy your adopted millage rate.

Line 7 ~~17~~

Enter the millage rate indicated by the box checked in Line 16. If the proposed millage rate is equal to or less than the majority vote maximum millage rate, enter the majority vote maximum. If a two-thirds vote, a unanimous vote, or a referendum is required, enter the proposed millage rate. For a millage requiring more than a majority vote, the proposed millage rate must be entered on Line 7 ~~17~~, rather than the maximum rate, so that the comparisons on Lines 11 ~~21~~ through 15 ~~25~~ are accurate.

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available at floridarevenue.com/property/forms.

Form	Form Title
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation - Final Disclosure
DR-487	Certification of Compliance

RETURN OF REAL PROPERTY IN ATTEMPT TO ESTABLISH ADVERSE POSSESSION WITHOUT COLOR OF TITLE

Section 95.18, Florida Statutes

THIS RETURN DOES NOT CREATE ANY INTEREST ENFORCEABLE BY LAW IN THE DESCRIBED PROPERTY

For residential structures, a person who occupies or attempts to occupy a residential structure solely by claim of adverse possession prior to making a return, commits trespass under s. 810.08, F.S. A person who occupies or attempts to occupy a residential structure solely by claim of adverse possession and offers the property for lease to another commits theft under s. 812.014, F.S.

COMPLETED BY ADVERSE POSSESSION CLAIMANT

The person claiming adverse possession (claimant) must file this return with the property appraiser in the county where the property is located as required in s. 95.18(1), F.S.

Name of claimant(s)			
Mailing address		Phone	
		Parcel ID, if available	
		☐ the property claimed is only a portion of this parcel ID	

Date of filing		Date claimant entered into possession of property	

Legal description of property claimed — Fields will expand online, or you may add pages.
Must be full and complete. If the property appraiser cannot identify the property from the legal description, you may be required to obtain a survey.

This property has been: (Check all that apply.)	☐ protected by substantial enclosure	☐ cultivated, maintained, or improved in a usual manner

Describe your use of the property, in detail below.

Dates of payments of any outstanding taxes or liens levied by the state, county or municipality:

UNDER PENALTY OF PERJURY, I DECLARE THAT I HAVE READ THE FOREGOING RETURN AND THAT THE FACTS STATED IN IT ARE TRUE AND CORRECT. I FURTHER ACKNOWLEDGE THAT THE RETURN DOES NOT CREATE ANY INTEREST ENFORCEABLE BY LAW IN THE DESCRIBED PROPERTY.

Signature of claimant(s)		

State of Florida
County of ____________

The foregoing instrument was acknowledged before me by means of ☐ physical presence or ☐ online notarization this ________ day of ________ (month), ______ (year), by ____________ (name of person acknowledging).

____
(Signature of Notary Public-State of Florida)

____
(Print, Type, or Stamp Commissioned Name of Notary Public)

Personally known ___OR Produced identification ____________
Type of identification produced ____________

COMPLETED BY PROPERTY APPRAISER

Received in the office of the property appraiser of __________________________ County, Florida, on _____________.
A signed copy of this return has been delivered to the claimant(s). A copy will be sent to the owner of record.

____ ______________
Signature, property appraiser or deputy Date

TO THE OWNER OF RECORD

A tax payment made by the owner of record before April 1 the year after the taxes were assessed will have priority over a payment made by the claimant. An adverse possession claim will be removed if the owner of record or tax collector furnishes a receipt to the property appraiser showing payment of taxes by the owner of record, during the period of the claim. (S. 95.18, F.S.)

This return is a public record and may be inspected by any person under s. 119.07, F.S.

FLORIDA
DEPARTMENT OF REVENUE

APPLICATION AND RETURN FOR AGRICULTURAL CLASSIFICATION OF LANDS

DR-482
R. 11/26 ~~01/23~~
Rule 12D-16.002, F.A.C.
Effective 11/26 ~~01/23~~

Sections ~~Section~~ 193.461 and 193.4616, Florida Statutes

This completed application, including all required attachments, must be filed with the county property appraiser on or before **March 1 of the current tax year**.

Applicant name		Return to (address of property appraiser)	
Property Address			
Phone			
Parcel identification number or legal description			

Lands Used Primarily for Agricultural Purposes	Number of acres	How long in this use
Citrus		yrs
Cropland		yrs
Grazing land — Number of livestock _____		yrs
Timberland		yrs
Poultry, swine, or bee yards		yrs
Aquaculture products		yrs
Other :		yrs

Agricultural Income from this Property
Complete for the past 4 years.

Year	Crop or Use	Gross Income	Expense	Net Income
20___				
20___				
20___				
20___				

Date purchased	Purchase price

Has a Tangible Personal Property Tax Return, Form DR-405, been filed with the county property appraiser for machinery and equipment? Form DR-405 is incorporated, by reference, in Rule 12D-16.002, Florida Administrative Code. ☐ yes ☐ no

If yes, name on the return: ____

Is the real property leased to others? If yes, attach copy of lease agreement. ☐ yes ☐ no

Agriculture lands used for packaging fruits and vegetables:

As of January 1 of this year, the property has a packinghouse used to package fruits and vegetables. ☐ yes ☐ no

The land on which the packinghouse is located and the land from which the agricultural products are harvested share common ownership, either directly or through related and wholly owned partnerships, associations, corporations, organizations, trusts, or other legal entity or subsidiary formed for the purpose of owning real property in this state. ☐ yes ☐ no

As of January 1 of this year, 20___ the lands listed above were used primarily for "bona fide" agricultural purposes. Bona fide agricultural purpose means "good faith commercial agricultural use of the land."

The property appraiser may require additional information (*including requesting an annual audited financial statement*) and will notify you if additional information or documentation is needed to determine eligibility for the classification requested. I will comply with any reasonable request.

I certify all information on this form and any attachment is true, correct, and in effect on January 1 of this year. If prepared by someone other than the applicant, the preparer signing this application certifies that this declaration is based on all information he or she has knowledge of.

Signature	Print name	Date

For Record Purposes Only

This acknowledges receipt of your Application for Agricultural Classification of Lands on ______________________ for the above described property.
(Date)

______________________________ Signature, property appraiser or designee

______________ County

Record of Action of County Property Appraiser Check the appropriate box below.

☐ 1. Application approved and all lands are classified agricultural

☐ 2. Application disapproved and agricultural classification of lands denied on all lands

☐ 3. Application approved in part and disapproved in part. Agricultural classification of lands approved on the following described portion. (Use the space below only for item 3. Space online will expand, if needed.)

______________________________ Signature, property appraiser

______________ Date

FLORIDA DEPARTMENT OF REVENUE

APPLICATION FOR ASSESSMENT OF MOBILE HOME PARKS

Section 193.626, Florida Statutes

DR-482MH
N. 11/26
Rule 12D-16.002, F.A.C.
Effective 11/26

This form is for use by mobile home park owners as a sworn application to qualify for the 3 percent assessment limitation in s. 193.626, F.S. The application and any necessary documentation must be submitted each year to the county property appraiser on or before **March 1 of the current tax year.**

Name of Mobile Home Park	
Park address	
Mailing address	
Owner name	
Operator name	
Phone Number	
Parcel ID, if known	

On January 1 of this tax year, this property met the requirements for assessment limitation under s. 193.626, F.S.

☐ 75 Percent of the mobile home lots are subject to a written rental agreement term of at least 1 year, and;

☐ Pursuant to a written rental agreement, which may include a prospectus, ad valorem tax levied on the property is passed on or through, in proportionate shares, to the mobile home owner consistent with section 723.031(5)(c), F.S.

Number of mobile home lots in the park ________

Number of mobile home lots that meet the requirements listed above ________

Supporting Documentation:
The mobile home park owner must provide documentation to prove that the mobile home park met the requirements of section 193.626, Florida Statutes, on January 1 of the tax year. Suggested documentation includes:

- Mobile home park prospectus
- Copies of written mobile home lot rental agreements

SWORN STATEMENT

Florida law requires property appraisers to determine whether a property qualifies for the assessment limitation. Property appraisers will notify you if additional information or documentation is needed to determine eligibility for the assessment limitation 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 Application for the Assessment of Mobile Home Parks and the facts stated in it are true.

Signature	Print name	Date

DR-489EB
R. 11/26 ~~01/26~~
Rule 12D-16.002, FAC
Eff. 11/26 ~~02/26~~

The 20XX Ad Valorem Assessment Rolls Exemption Breakdown of ______________ County, Florida **Date Certified: __________**

(Every Space must be filled in. Where there are spaces that are not applicable to your county, write "NONE" or "0" in that space.)

				Real Property		Personal Property		
Statutory Authority		Property Roll Affected	Type of Exemption	Number of Exemptions	Value of Exemption	Number of Exemptions	Value of Exemption	
1	§ 196.031(1)(a)	Real	$25,000 Homestead Exemption					1
2	§ 196.031(1)(b)	Real	Additional $25,000 Homestead Exemption					2
3	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older					3
4	§ 196.081	Real	Totally & Permanently Disabled Veterans & Surviving Spouse					4
5	§ 196.091	Real	Totally Disabled Veterans Confined to Wheelchairs					5
6	§ 196.101	Real	Quadriplegic, Paraplegic, Hemiplegic & Totally & Permanently Disabled & Blind (Meeting Income Test)					6
7	§ 196.183	Personal	$25,000 Tangible Personal Property Exemption					7
8	§ 196.196	Real & Personal	Constitutional Charitable, Religious, Scientific or Literary					8
9	§ 196.1961	Real	Historic Property for Commercial or Nonprofit Purposes					9
10	§ 196.197	Real & Personal	Charitable Hospitals, Nursing Homes & Homes for Special Services					10
11	§ 196.1975	Real & Personal	Charitable Homes for the Aged					11
12	§ 196.1977	Real	Proprietary Continuing Care Facilities					12
13	§ 196.1978(1)(a) & (2)	Real & Personal	Affordable Housing Property					13
14	§ 196.198	Real & Personal	Educational Property					14
15	§ 196.1983	Real & Personal	Charter School					15
16	§ 196.1985	Real	Labor Union Education Property					16
17	§ 196.1986	Real	Community Center					17
18	§ 196.1987	Real & Personal	Biblical History Display Property					18
19	§ 196.199(1)(a)	Real & Personal	Federal Government Property					19
20	§ 196.199(1)(b)	Real & Personal	State Government Property					20
21	§ 196.199(1)(c)	Real & Personal	Local Government Property					21
22	§ 196.199(2)	Real & Personal	Leasehold Interests in Government Property					22
23	§ 196.1993	Real	Agreements with Local Governments for use of Public Property					23
24	§ 196.1995	Real & Personal	Parcels Granted Economic Development Exemption					24
25	§ 196.1997	Real	Historic Property Improvements					25
26	§ 196.1998	Real	Historic Property Open to the Public					26
27	§ 196.1999	Personal	Space Laboratories & Carriers					27
28	§ 196.2001	Real & Personal	Non-for-Profit Sewer & Water Company					28
29	§ 196.2002	Real & Personal	Non-for-Profit Water & Waste Water Systems Corporation					29

30	§ 196.202	Real & Personal	Blind Exemption					30
31	§ 196.202	Real & Personal	Total & Permanent Disability Exemption					31
32	§ 196.202	Real & Personal	Widow's Exemption					32
33	§ 196.202	Real & Personal	Widower's Exemption					33
34	§ 196.24	Real & Personal	Disabled Ex-Service Member Exemption					34
35	§ 196.26(2)	Real	Land Dedicated in Perpetuity for Conservation Purposes (100%)					35
36	§ 196.26(3)	Real	Land Dedicated in Perpetuity for Conservation Purposes (50%)					36
37	§ 196.173	Real	Deployed Service Member's Homestead Exemption					37
38	§ 196.075	Real	Additional Homestead Exemption Age 65 and Older and 25 yr Residence					38
39	§ 196.102	Real	Totally & Permanently Disabled First Responders & Surviving Spouse					39
40	§ 196.182	Personal	Renewable Energy Source Devices (80% exemption)					40
41	§ 196.1978(3) ~~& (4)~~	Real & Personal	Affordable Housing Property (State), Newly Constructed ~~& Multifamily project subject to land use restriction agreement~~					41
42	§ 196.1978(1)(b)	Real	Leased Land for Affordable Housing					42
43	§ 196.1979	Real & Personal	Affordable Housing Property (County)					43
44	§ 196.19781	Real & Personal	Affordable Housing Property (Owned by this state)					44
45	§ 196.19782	Real & Personal	Affordable Housing Property on Governmental Property					45
46	§ 196.1978(4)	Real & Personal	Affordable Housing Property (Multifamily Project Subject to Land Use Restriction Agreement)					46
Note: Centrally assessed property exemptions should be included in this table.								

The XXXX Preliminary Recapitulation of the Ad Valorem Assessment Roll

Value Data

uthority:______________________________ County:____________________ Date Certified:____________

Check one of the following:
__ County __ Municipality
__ School District __ Independent Special District
Separate Reports for MSTUs, Dependent Districts and Water Management Basins are not required

		Column I Real Property Including Subsurface Rights	Column II Personal Property	Column III Centrally Assessed Property	Column IV Total Property	
Just Value						
1	Just Value (193.011, F.S.)				0	1
Just Value of All Property in the Following Categories						
2	Just Value of Land Classified Agricultural (193.461, F.S.)				0	2
3	Just Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	3
4	Just Value of Land Classified and Used for Conservation Purposes (193.501, F.S.)				0	4
5	Just Value of Pollution Control Devices (193.621, F.S.)				0	5
6	Just Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	6
7	Just Value of Historically Significant Property (193.505, F.S.)				0	7
8	Just Value of Homestead Property (193.155, F.S.)				0	8
9	Just Value of Non-Homestead Residential Property (193.1554, F.S.)				0	9
10	Just Value of Certain Residential and Non-Residential Property (193.1555, 193.626, F.S.)				0	10
11	Just Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	11
Assessed Value of Differentials						
12	Homestead Assessment Differential: Just Value Minus Capped Value (193.155, F.S.)				0	12
13	Nonhomestead Residential Property Differential: Just Value Minus Capped Value (193.1554, F.S.)				0	13
14	Certain Res. and Nonres. Real Property differential: Just Value Minus Capped Value (193.1555, 193.626, F.S.)				0	14
Assessed Value of All Property in the Following Categories						
15	Assessed Value of Land Classified Agricultural (193.461, F.S.)				0	15
16	Assessed Value of Land Classified High-Water Recharge (193.625, F.S.) *				0	16
17	Assessed Value of Land Classified and used for Conservation Purposes (193.501, F.S.)				0	17
18	Assessed Value of Pollution Control Devices (193.621, F.S.)				0	18
19	Assessed Value of Historic Property used for Commercial Purposes (193.503, F.S.) *				0	19
20	Assessed Value of Historically Significant Property (193.505, F.S.)				0	20
21	Assessed Value of Homestead Property (193.155, F.S.)				0	21
22	Assessed Value of Non-Homestead Residential Property (193.1554, F.S.)				0	22
23	Assessed Value of Certain Residential and Non-Residential Property (193.1555, 193.626, F.S.)				0	23
24	Assessed Value of Working Waterfront Property (Art. VII, s.4(j), State Constitution)				0	24
Total Assessed Value						
25	Total Assessed Value [Line 1 minus (2 through 11) plus (15 through 24)]	0	0	0	0	25
Exemptions						
26	$25,000 Homestead Exemption (196.031(1)(a), F.S.)				0	26
27	Additional $25,000 Homestead Exemption (196.031(1)(b), F.S.)				0	27
28	Additional Homestead Exemption Age 65 and Older up to $50,000 (196.075, F.S.) *				0	28
29	Tangible Personal Property $25,000 Exemption (196.183, F.S.)				0	29
30	Governmental Exemption (196.199, 196.1993, F.S.)				0	30
31	Institutional Exemptions - Charitable, Religious, Scientific, Literary, Educational (196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.1985, 196.1986, 196.1987, 196.1999, 196.2001, 196.2002, F.S.)				0	31
32	Widows / Widowers Exemption (196.202, F.S.)				0	32
33	Disability / Blind Exemptions (196.081, 196.091, 196.101, 196.102, 196.202, 196.24, F.S.)				0	33
34	Land Dedicated in Perpetuity for Conservation Purposes (196.26, F.S)				0	34
35	Historic Property Exemption (196.1961, 196.1997, 196.1998, F.S.) *				0	35
36	Economic Development Exemption (196.1995, F.S.) *				0	36
37	Lands Available for Taxes (197.502, F.S.)				0	37
38	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)				0	38
39	Disabled Veterans' Homestead Discount (196.082, F.S.)				0	39
40	Deployed Service Member's Homestead Exemption (196.173, F.S.)				0	40
41	Additional Homestead Exemption Age 65 and Older and 25 Year Residence (196.075, F.S.) *				0	41
42	Renewable Energy Source Devices 80% Exemption (196.182, F.S.)				0	42
Total Exempt Value						
43	Total Exempt Value (add lines 26 through 42)	0	0	0	0	43
Total Taxable Value						
44	Total Taxable Value (line 25 minus 43)	0	0	0	0	44

*** Applicable only to County or Municipal Local Option Levies**

Note: Columns I and II should not include values for centrally assessed property. Column III should include both real and personal centrally assessed values.

The XXXX Preliminary Recapitulation of the Ad Valorem Assessment Roll
Parcels and Accounts

County:________________________________ Date Certified:______________

Taxing Authority:____

DRAFT

Additions/Deletions

		Just Value	Taxable Value
1	New Construction		
2	Additions		
3	Annexations		
4	Deletions		
5	Rehabilitative Improvements Increasing Assessed Value by at Least 100%		
6	Total TPP Taxable Value in Excess of 115% of Previous Year Total TPP Taxable Value		
7	Net New Value (1 + 2 + 3 - 4 + 5 + 6 = 7)	0	0

Selected Just Values

		Just Value
8	Just Value of Subsurface Rights (this amount included in Line 1, Column I, Page One) 193.481, F.S.	
9	Just Value of Centrally Assessed Railroad Property Value	
10	Just Value of Centrally Assessed Private Car Line Property Value	

Note: Sum of items 9 and 10 should equal centrally assessed just value on page 1, line 1, column III.

Homestead Portability

11	# of Parcels Receiving Transfer of Homestead Differential	
12	Value of Transferred Homestead Differential	

		Column 1 Real Property Parcels	Column 2 Personal Property Accounts
Total Parcels or Accounts			
13	Total Parcels or Accounts		
Property with Reduced Assessed Value			
14	Land Classified Agricultural (193.461, F.S.)		
15	Land Classified High-Water Recharge (193.625, F.S.) *		
16	Land Classified and Used for Conservation Purposes (193.501, F.S.)		
17	Pollution Control Devices (193.621, F.S.)		
18	Historic Property used for Commercial Purposes (193.503, F.S.) *		
19	Historically Significant Property (193.505, F.S.)		
20	Homestead Property; Parcels with Capped Value (193.155, F.S.)		
21	Non-Homestead Residential Property; Parcels with Capped Value (193.1554, F.S.)		
22	Certain Residential and Non-Residential Property; Parcels with Capped Value (193.1555, F.S.)		
23	Working Waterfront Property (Art. VII, s.4(j), State Constitution)		
Other Reductions in Assessed Value			
24	Lands Available for Taxes (197.502, F.S.)		
25	Homestead Assessment Reduction for Parents or Grandparents (193.703, F.S.)		
26	Disabled Veterans' Homestead Discount (196.082, F.S.)		
<u>27</u>	<u>Mobile Home Park Lower Assessment Limitation (193.626, F.S.)</u>		

*** Applicable only to County or Municipal Local Option Levies**

FLORIDA Department of Revenue

NOTICE OF AD VALOREM TAXES AND NON-AD VALOREM ASSESSMENTS

Section 197.3635, Florida Statutes

KEEP TOP PART FOR YOUR RECORDS

DRAFT

AD VALOREM TAXES					
Legal Description			Property ID Number		
			Just Value		
____________________County				20___(year) REAL ESTATE	
TAXING AUTHORITY	ASSESSED VALUE	EXEMPTION VALUE	TAXABLE VALUE	MILLAGE (dollars per $1,000)	TAXES LEVIED
Board of County Commissioners					
Public Schools					
By State Law					
By Local Board					
Bonds					
City/Municipality					
Water Management					
			TOTAL		

NON-AD VALOREM ASSESSMENTS		
LEVYING AUTHORITY AND PURPOSE	RATE/BASIS	AMOUNT
	TOTAL	

See payment boxes below for discounted amounts due by each month.

DETACH **RETURN TO TAX COLLECTOR WITH YOUR PAYMENT** **DETACH**

TAX NOTICE/RECEIPT FOR______________________COUNTY					**PROPERTY ID NO:**	**20____REAL ESTATE** *(year)*
TAXES AND ASSESSMENTS IF PAID IN						
EX-TYPE	ESCROW CODE	MILLAGE CODE	ASSESSMENT CODE		**MAKE CHECKS PAYABLE TO:**	
LEGAL DESCRIPTION (OR NAME AND ADDRESS)					NAME AND ADDRESS (OR LEGAL DESCRIPTION)	

RETURN THIS PART WITH YOUR PAYMENT

CLEAR SPACE FOR OPTICAL CHARACTER SCANNING

NOTICE OF AD VALOREM TAXES
AND NON-AD VALOREM ASSESSMENTS
INSTRUCTIONS

This notice covers property taxes and non-ad valorem assessments for the calendar year shown. If you have sold any of the property assessed to you, please forward this notice to the new owners or return it to the tax collector.

Please verify the description of the property. If you find any errors on this notice, notify the tax collector as soon as possible.

To pay online: Tax Collector insert online payment information.

To pay by mail: Detach the bottom portion of this notice and return it with your payment. If you pay by mail, your cancelled check will be your receipt.

To pay in person: Bring both portions of this notice with your payment to the county tax collector.

Discount and interest are determined by the postmark date of the payment. Checks are credited subject to payment.

For questions about:	Contact:	
Errors on this notice, escrow code, millage code, or any payment problem	The tax collector	**Insert contact information**
Ad valorem millage or taxes levied	The taxing authority	**Insert contact information**
Non-ad valorem assessment - rate, basis, or amount of the levy	The levying authority	**Insert contact information**
The legal description, just value, assessed value, exemptions, or taxable value	The property appraiser	**Insert contact information**

Do not staple, tear, fold, or write on this form.

GENERAL INFORMATION

The law provides the following discounts, which have been calculated for you:

4% if paid in November	2% if paid in January
3% if paid in December	1% if paid in February

Ad valorem taxes and non-ad valorem assessments are due November 1. They become delinquent April 1 and the law imposes an interest rate of up to 18% a year, plus other costs or fees.

Tax Sale Certificates for the unpaid property tax will be sold by June 1. This notice becomes a receipt when validated by the tax collector's office and the transfer of funds is completed.

FLORIDA DEPARTMENT OF REVENUE

Application for Florida Professional Certification

Property Tax Oversight Certification and Training

Each person applying for a Florida professional certification, annual recertification, or reinstatement of a Florida professional certification must complete an *Application for Florida Professional Certification*. If you are applying for more than one professional certification, you must complete a separate application for each designation. **Submit your completed application and pay the required fee to the Department using**

Property Tax Oversight Certification and Training Online Registration at
~~http://floridarevenue.com/property/Pages/Cofficial_Training_RegistrationAndPayment.aspx~~
https://taxapps.floridarevenue.com/PtoRegPublic/

Reason for Applying		
☐ **Initial Certification** - $25 fee	☐ **Annual Recertification** - $5 fee	☐ **Reinstatement of Certification** - $5 fee

Applicant Information

Applicant's name (as you would like it to appear on the certificate):	
Business email address:	Business phone number:
Job title:	
Employed by:	

I have completed the required hours of approved courses and passed any required examinations for the certification, recertification, or reinstatement for the following designation:

☐ Certified Florida Appraiser	☐ Certified Florida Evaluator	☐ Certified Cadastralist of Florida
☐ Certified Florida Collector	☐ Certified Florida Collector Assistant	

Experience for Certification – If you are applying for your **initial certification**, list at least two years' experience in a Florida property appraiser's office, Florida tax collector's office, or with the Florida Department of Revenue (attach additional pages as necessary). If you are applying for **recertification** or for **reinstatemen**t, provide your current employer and employment start date ~~dates~~.

Employer:	
Your Title:	Employment Dates:
Employer:	
Your Title:	Employment Dates:

Approved Courses – List the approved course number, title, and hours for each course you have successfully completed for the certification~~, recertification,~~ or reinstatement for which you are applying ~~(attach additional pages as necessary)~~. Use page 2 to list additional courses. Attach documentation verifying completion of each approved course. If you are substituting your Certified Residential Appraiser license or Certified General Appraiser license issued by the Florida Real Estate Appraisal Board for one or more courses, list your license number and license type below. Attach a copy of the license.
For Recertification: Only Certified Florida Appraisers/Collectors list each course completed for recertification.

No.	Course Title	Hours	No.	Course Title	Hours

Applicant Signature

I am requesting approval for Florida professional certification, recertification, or reinstatement. I certify that all of the information provided on this form and any attachments are true and correct to the best of my knowledge.

Signature:	Date:

~~**Submit your completed application and pay the required fee to the Department using**~~
~~https://taxapps.floridarevenue.com/PtoRegPublic/~~

Approved Courses – List the approved course number, title, and hours for each course you have successfully completed for the certification, recertification, or reinstatement for which you are applying. Attach documentation verifying completion of each approved course. If you are substituting your Certified Residential Appraiser license or Certified General Appraiser license issued by the Florida Real Estate Appraisal Board for one or more courses, list your license number and license type below. Attach a copy of the license.
For Recertification: Only Certified Florida Appraisers/Collectors list each course completed for recertification.

Course Number	**Course Title**	**Hours**

Submit your completed application and pay the required fee to the Department using
https://taxapps.floridarevenue.com/PtoRegPublic/

INSTRUCTIONS

The Florida Department of Revenue (Department) provides training and certification for Florida
- county property appraisers and employees
- county tax collectors and employees

Certification

To become certified as one of the following Florida professional designees, you must have two years of experience employed in a Florida property appraiser office, a Florida tax collector office, or with the Department and meet certain requirements:
- Certified Florida Appraiser
- Certified Florida Evaluator
- Certified Cadastralist of Florida
- Certified Florida Collector
- Certified Florida Collector Assistant

To become a Certified Florida Appraiser or Certified Florida Evaluator you must complete:
- a minimum of 30 hours of approved courses which include instruction and examination on basic appraisal principles, types of value, and economic principles pertaining to the valuation of real property
- a minimum of 30 hours of approved courses which include instruction and examination on procedures and methods regarding the income approach to estimating the value of real property
- an additional 60 hours of approved elective courses which include instruction and examination related to the professional designation

To become a Certified Cadastralist of Florida you must complete:
- a minimum of 30 hours of approved courses which include instruction and examination on mathematic principles for cadastral mappers
- a minimum of 30 hours of approved courses which include instruction and examination on the Public Land Survey System for cadastral mappers
- a minimum of 30 hours of approved courses which include instruction and examination on real property descriptions
- a minimum of 30 hours of approved courses which include instruction and examination on basic map compilation
- a minimum of 30 hours of approved elective courses which include instruction and examination on principles, techniques, or applications of cadastral mapping

To become a Certified Florida Collector or Florida Certified Collector Assistant you must complete:
- a minimum of 30 hours of approved courses which includes instruction and examination on the duties and responsibilities of a Florida tax collector
- a minimum of 90 hours of approved elective courses which include instruction and examination designed to impart expertise in the areas of tax administration, assessment, or collection in Florida

Course Approval and Examinations

All courses for certification or reinstatement must be approved by the Department. Courses that are determined by the Department to meet the requirements and are approved courses for certification, recertification or reinstatement are published on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx. You must pass all required examinations for each required course to obtain course credit.

Annual Recertification Due January 1

To be recertified each calendar year, all Florida professional designees must certify their governmental employment and pay the $5 recertification fee each January 1. Recertification fees become delinquent April 1.

Certified Florida Appraisers and Certified Florida Collectors ~~Florida county property appraisers and tax collectors~~ must complete a minimum of 24 hours of approved courses and list the approved course number, title, and hours completed in the Approved Courses section on page 1. In addition to the approved courses listed on the Department's Certification and Training webpage, continuing education courses, seminars, workshops, and conferences will be approved on a case-by-case basis. See Form DR-4002, *Application for Approval of a Course or Continuing Education Credit Hours* (incorporated by reference in Rule 12D-16.002, F.A.C.)

Special Salary for Officials

To qualify for and receive the special qualification salary provided in Section 145.10 or 145.11, Florida Statutes, property appraisers and tax collectors must meet all certification requirements within four years after taking office.

Reinstatement

Each certification is conditional upon governmental employment and expires automatically if you leave governmental employment or you fail to meet the annual recertification requirements. Once your professional certification has expired, you may apply for reinstatement.
Certified Florida Appraisers and Certified Florida Collectors ~~Property appraisers and tax collectors~~ must complete 24 hours of continuing education courses. All applicants must certify their governmental employment and pay the reinstatement fee.

If you are unable to submit your completed application or pay the fee online, mail your completed application, copies of certificates of completed courses, and a check or money order for the required fee to:

Florida Department of Revenue
Property Tax Oversight
Certification and Training
PO Box 3294
Tallahassee, FL 32315-3294

Need Assistance?

Email: PTOTraining@floridarevenue.com

To speak with a Department of Revenue representative, call Certification and Training at 850-717-6570.

FLORIDA DEPARTMENT OF REVENUE

Application for Approval of a Course or Continuing Education Credit Hours

Property Tax Oversight Certification and Training

To request approval of a course, conference, seminar, workshop, or similar event ("course") as an approved course or continuing education credit hours for a Florida professional certification, annual recertification, or reinstatement, complete an *Application for Approval of a Course or Continuing Education Credit Hours*. **Submit your completed application, including the required documentation, at least 20 days prior to the start date of the course.**

Florida Professional Certification		
Select the professional designation(s) to complete the course:		
☐ Certified Florida Appraiser	☐ Certified Florida Evaluator	☐ Certified Cadastralist of Florida
☐ Certified Florida Collector	☐ Certified Florida Collector Assistant	

Applicant Information	
Applicant's name:	County:
Business email address:	Business phone number:

Course Information

List the course name(s) ~~name~~, course hours, and primary instructor below for each course. Each course hour is calculated in 50 minute increments. Attach the course agenda or schedule, and ~~course~~ descriptions of each course for which you are seeking approval ~~(attach additional pages as needed)~~. Use page 2 to list additional courses. The agenda or course description must show quantifiable subject matter; course examinations; starting and ending times for each topic to be assigned hours; and break and meal times. Attach a list of all course instructors and their qualifications to teach the course materials.

Title:		Date(s):
Course Name(s)	Instruction Hours/Mins	Instructor(s) and Qualifications

Applicant Signature

I am requesting approval of the course(s) as indicated above. I certify that all information provided on this form and any attachments are true and correct to the best of my knowledge.

Signature:	Date:

Email ~~Mail~~ your completed application and copies of the course information to:

~~Florida Department of Revenue~~
~~Property Tax Oversight~~
~~Certification and Training~~
~~PO Box 3294~~
~~Tallahassee, FL 32315-3294~~

~~Email to:~~ PTOTraining@floridarevenue.com

To speak with a Department of Revenue representative, call Certification and Training at 850-717-6570.

Course Information.

List the course name(s), course hours, and primary instructor below for each course. Each course hour is calculated in 50 minute increments. Attach the course agenda or schedule, and descriptions of each course for which you are seeking approval. The agenda or course description must show quantifiable subject matter; course examinations; starting and ending times for each topic to be assigned hours; and break and meal times. Attach a list of all course instructors and their qualifications to teach the course materials.

Course Name(s)	**Instruction Hours/Mins**	**Instructor(s) and Qualifications**

Submit your completed application and copies of the course information to:
PTOTraining@floridarevenue.com

INSTRUCTIONS

This *Application for Approval of a Course or Continuing Education Credit Hours* is used to request the approval of a course, conference, seminar, workshop, or similar event to become approved by the Florida Department of Revenue (Department) as an approved course or as continuing education hours. Approval is contingent upon documentation showing the proposed course will impart expertise in the relevant field.

Any course, seminar, or workshop for credit towards certification**,** recertification, or reinstatement must be approved by the Department before the course is taken. The course must impart expertise in one of the following areas, as it relates to the professional designation of the requesting individual:

- Professionally accepted appraisal practices
- Appropriate appraisal methodologies
- Cadastral mapping
- Tax administration, assessment, or collection

When approved by the Department, these courses may be used to obtain a Florida professional certification or by Certified Florida Appraisers and Certified Florida Collectors to meet the continuing education requirements for annual recertification.

Certified Florida Collector Continuing Education Requirements

For Certified Florida Collectors, continuing education courses must address topics within the following areas as they relate specifically to the functions of tax collectors:

- Duties and role of tax collectors
- Duties and role of the Department
- Duties and roles of state agencies for which tax collectors serve as an agent
- State or federal tax law
- Management of technology information systems
- Office management and personnel training as it relates to tax collector offices
- Public administration
- Ethics training

Certified Florida Appraiser Continuing Education Requirements

For Certified Florida Appraisers, continuing education courses must address topics within the following areas as they relate specifically to the functions of property appraisers:

- Duties and role of property appraisers
- Duties and role of the Department
- State or federal appraisal law, including professionally accepted appraisal practices and appropriate appraisal methodologies
- Management of technology information systems
- Office management and personnel training as it relates to property appraiser offices
- Public administration
- Ethics training

Examples of approved courses include educational instruction conducted at seminars, workshops, conferences, webinars, forums, and similar events held by state, national and international associations that address specified topics as they relate to the functions of tax collectors or property appraisers. Examples of events that do not address these specified topics are vendor demonstrations, trade shows, and round table discussions.

Department Review

After receiving your completed application, the Department will review the course for compliance with the approval criteria in Rule 12D-19.004, Florida Administrative Code, and will notify you in writing whether the course or continuing education is approved. If approved, a Department course number and the number of credit hours will be assigned. Approved course information will be posted on the Department's Certification and Training webpage at https://floridarevenue.com/property/Pages/Cofficial_Training.aspx**.**
Certified Florida Appraisers and Certified Florida Collectors, and their certified staffs, completing the course may report the course number and number of credit hours to the Department to receive continuing education hours.

ATTACHMENT 4

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 29, 2026

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THRU: Jim Zingale, Executive Director

FROM: Alec Yarger, Deputy Executive Director

SUBJECT: Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption

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?
The Department requests final adoption of the proposed rule below, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.:

- 12E-1.029 Financial Institution Data Matches

Why are the proposed rules necessary?
The proposed rule is necessary to clarify the Department’s actions relating to data matches with financial institutions.

What do the proposed rules do?
Rule 12E-1.029, F.A.C., Financial Institution Data Matches

- Amend the standard agreement form to clarify restrictions for storing data on mobile devices, clarify when fees are payable, and when a purchase order number is provided.
- Correct a statutory citation and the name of the Federal Office of Child Support Enforcement.

Were comments received from external parties? No.
The Department published a Notice of Rule Development on March 12, 2026, and provided that, if requested in writing, and not deemed unnecessary by the agency head, a rule development workshop would be scheduled and noticed in the *Florida Administrative Register*. No request was received.

On June 9, 2026, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing if requested within 21 days of the notice. No timely request for a hearing was received by the agency, and no hearing was held.

The Department identified additional required changes prior to adoption, and a Notice of Change notifying the public of changes to one form in 12E-1.029, F.A.C., was published in the Florida Administrative Register on August 10, 2026 (Vol. 52, No. 154, p. 3478).

Were comments received from the Joint Administrative Procedures Committee? No.

Attached are copies of:

- Summaries, which include:
  - Summary of Proposed Rule
  - Facts and Circumstances Justifying Proposed Rule
  - Federal Comparison Statements
  - Summary of Rule Development Workshop
- Final rule text
- Incorporated material

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE

CHILD SUPPORT PROGRAM

AMENDING RULE 12E-1.029

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), amends the standard agreement form to clarify restrictions for storing data on mobile devices, clarify when fees are payable, and when a purchase order number is provided. The proposed amendments also correct a statutory citation and the name of the Federal Office of Child Support Enforcement.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), are necessary to amend the standard agreement form, correct a statutory citation, and correct the name of the Federal Office of Child Support Enforcement.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 12, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 12, 2026 (Vol. 52, No. 49), to advise the public of the proposed changes to Rules 12E-1.029, 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 scheduled and noticed in the *Florida Administrative Register.* No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

JUNE 9, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on June 9, 2026, and approved the publication of the Notice of Proposed Rule and the draft changes to Rule 12E-1.029, F.A.C., as well as approval to file and certify with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of this rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on June 2, 2026 (Vol. 52, No. 106.)

SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on June 15, 2026 (Vol. 52, No. 112), to advise the public of the proposed changes to Rule 12E-1.029, F.A.C. The notice also provided that, if requested in writing, a public hearing would be scheduled and announced in the *Florida Administrative Register*. No timely request for a hearing was received by the agency, and no hearing was held. No comments were received.

The Department identitifed additional required changes in the incorporated material in Rule 12E-1.029, F.A.C. prior to certification. A Notice of Change was published in the Florida Administrative Register on August 10, 2026 (Vol. 52, No. 154, p. 3478) to notify the public of changes made to Rule 12E-1.029, F.A.C. The final rule language presented for adoption reflects these changes.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE

CHILD SUPPORT PROGRAM

AMENDING RULE 12E-1.029

12E-1.029 Financial Institution Data Matches.

(1) Procedures for Entering into Agreements With Financial Institutions.

(a) The Department sends an Agreement for Financial Institution Data Matching (Form CS-EF134) (http://www.flrules.org/Gateway/reference.asp?No=Ref-19694 ~~http://www.flrules.org/Gateway/reference.asp?No=Ref15854~~), incorporated herein by reference, effective 10/26 ~~09/23~~, for the operation of the data match system described in Section 409.25657(2), F.S., to each financial institution doing business in Florida meeting the definition of a financial institution in Section 409.25657(1)(a), F.S., that has not elected to participate in the Federal Office of Child Support Enforcement ~~Services~~ national data match process specified in paragraph (c).

(b) The financial institution's electronic files containing data match records must be prepared according to the specifications prescribed by the Federal Office of Child Support Enforcement ~~Services~~ Multistate Financial Institution Data Match Specifications Handbook, Version 3.0, December 30, 2020, (http://www.flrules.org/Gateway/reference.asp?No=Ref-15856), incorporated herein by reference, effective 09/23. The Department will maintain the confidentiality of information exchanged as required by section 409.2579 ~~409.2479(1)~~, F.S., and 45 C.F.R. § 303.21 (10-1-21) (http://www.flrules.org/Gateway/reference.asp?No=Ref-15855), incorporated herein by reference, effective 09/23. Members of the public may obtain copies of the Multistate Financial Institution Data Match Specifications Handbook and 45 C.F.R. § 303.21, without cost, by writing to the Florida Department of Revenue, Mail Stop 2-4464, 5050 West Tennessee Street, Tallahassee, Florida 32399.

(c) No change.

(2) and (3) No change.

Rulemaking Authority 409.2557(3)(i), 409.25657(6) FS. Law Implemented 409.25657 FS. History–New 1-23-03, Amended 4-5-16, 3-25-20, 9-14-23, __________.

Agreement for Financial Institution Data Matching

This Agreement, entered into by and between the Florida Department of Revenue, Child Support Program ("the Department") and ____________________ ("the Financial Institution"), together referred to herein as "the Parties," is for the purpose of exchanging information as provided by section 409.25657, Florida Statutes. The Financial Institution's FEIN is _______________.

I. Data Matching

A. The Parties will proceed according to the method selected:

1. ☐ Method 1 – All Accounts Method

   The Financial Institution will provide the Department with quarterly electronic data files identifying the Financial Institution's open accounts. The data files will be provided in the manner specified by Method 1 of the Federal Office of Child Support Enforcement ~~Services~~ Multistate Financial Institution Data Match Specifications Handbook, Version 3.0, December 30, 2020 (incorporated by reference in Rule 12E-1.029, F.A.C.) (OCSE ~~OCSS~~ Handbook) and in the frequency specified by I.C of this Agreement. A file will identify all open accounts as of the date the file is produced.

2. ☐ Method 2 – Matched Accounts Method

   The Department will provide the Financial Institution with quarterly electronic data files identifying individuals by name and Social Security number who owe past-due support. The Financial Institution will match the electronic data file against its open accounts. The Financial Institution's open account data that matches to the Department's data file will be provided to the Department in the manner specified by Method 2 of the OCSE ~~OCSS~~ Handbook. The Financial Institution will return a match file to the Department within fifteen (15) business days after receiving or downloading the Department's data file.

B. Data Exchange Protocol

The Financial Institution will perform the data matching requirements under this Agreement using Secure File Transfer Protocol (SFTP) by:

1. ☐ Employing or contracting with a third-party service provider.
2. ☐ Exchanging data files directly with the Department.

C. Match Schedule

Data matching will occur during the following months of each calendar quarter:

Q1. _____
Q2. _____
Q3. _____
Q4. _____

II. Confidentiality and Data Safeguarding

The Parties agree that the data provided to and received from the other Party in performing the work under this Agreement is confidential and will be used solely for the purposes specified in sections 409.25657 and 409.25656, Florida Statutes. The Parties further agree to:

A. Maintain confidentiality of information exchanged as required by section 409.2579 ~~409.2479(1)~~, Florida Statutes, and 45 C.F.R. § 303.21 (incorporated by reference in Rule 12E-1.029, F.A.C.).

B. Comply with the Florida Cybersecurity Standards in Rule Chapter 60GG-2, Florida Administrative Code, as applicable.

C. Take all action required by state and federal law in the event of a data breach. A Party that becomes aware of a suspected or known data breach will notify the other Party within 24 hours of the discovery of the breach or unauthorized disclosure of confidential information.

D. Establish managerial, operational, and technical safeguards to maintain confidentiality and prevent unauthorized access, use or disclosure of the confidential information as required by state and federal laws, rules and regulations.

E. Restrict access to and disclosure of information exchanged to authorized personnel who need the information to perform official duties in connection with the purposes of this Agreement.

F. Not store data received from the other Party on a mobile storage device or mobile computing device.

G~~F~~. Process and store the information exchanged in the United States and prohibit access to the information exchanged by persons outside the United States.

~~G. Ensure if either a Party or a subcontractor uses a Cloud service provider to store or process data obtained under this Agreement, the provider must be certified Fed Ramp Compliant and must comply with the security requirements in this Agreement. The Parties agree to prohibit storage of the information exchanged on mobile devices.~~

H. Delete all interface files and nonmatching records received from the other Party, including all copies containing the data, within 90 days of receipt.

I. Complete annual security and privacy awareness training for all authorized personnel with access to the information exchanged. The training, to be provided by the Department, will describe the user's responsibility for proper use and protection of the confidential information exchanged, potential indicators of insider threat, and the possible sanctions for misuse of the information exchanged. Each user will complete an annual acknowledgment upon completion of the training.

J. Ensure that if the Financial Institution uses a subcontractor for data processing or storage of data, the Financial Institution shall assume toward the subcontractor all obligations and responsibilities that the Department assumes under this Agreement toward the Financial Institution, and the subcontractor shall assume toward the Financial Institution all the same obligations, duties and responsibilities which the Financial

Institution assumes toward the Department under this Agreement. If the Department uses a subcontractor for data processing or storage of data, the Department shall assume toward the subcontractor all obligations and responsibilities that the Financial Institution assumes, under the Agreement, toward the Department, and the subcontractor shall assume toward the Department all the same obligations, duties and responsibilities which the Department assumes toward the Financial Institution under this Agreement.

III. Fees

A. The Financial Institution is entitled to a reasonable fee for its services, as defined by Rule 12E-1.029(3), Florida Administrative Code.

1. ☐ The Financial Institution elects to receive fees for its services.
2. ☐ The Financial Institution waives fees.

B. If the Financial Institution elects to receive fees, the following terms and conditions apply:

1. If Method 1 is used as provided by I.A.1, the Department will pay $50 per quarter for each data match conducted; if Method 2 is used as provided by I.A.2, the Department will pay $250 per quarter for each data match conducted; and if the Financial Institution participates in multi-state financial institution data matching sponsored by the Federal Office of Child Support Enforcement ~~Services~~, the Department will pay an additional $100 per quarter for each data match conducted.

2. An itemized invoice must be submitted each quarter to the Department's billing contact in IV.B by email or U.S. mail within thirty (30) days after submission of the Financial Institution's data file to the Department.

3. Invoices must contain:

   a. The Financial Institution's name and mailing address.
   b. The amount of the applicable fee.
   c. The month and year in which the data was provided.
   d. The annual purchase order number provided by the Department.

      ~~For the period ________ to ________, the purchase order number is __________. A new purchase order will be issued by the Department annually thereafter. Notice of subsequent purchase order numbers will be provided annually to the Financial Institution's Agreement Manager by the Department.~~

   e. A contact name and phone number.

   After execution of the agreement, and annually thereafter, the Department's Agreement Manager will provide the purchase order number to the Financial Institution's Agreement Manager.

4. Upon request, the Financial Institution must provide the Department with documentation of data matching costs incurred and an itemized statement of data matching services rendered.

IV. Contact Information

A. Financial Institution

Agreement Manager:
Address:
Phone #:
E-mail:

Technical Contact:
Phone #:
E-mail:

Billing Contact:
Address:
Phone #:
E-mail:

Third-Party Service Provider (if applicable):
Contact Person:
Address:
Phone #:
E-mail:

Garnishment Contact:
Address:
Phone #:
E-mail:

B. Department of Revenue

Agreement Manager:
Address:
Phone #:
E-mail:

Technical Contact:
Phone #:
E-mail:

Billing Contact:
Address:
Phone #:
E-mail:

Correspondence and other communications will be addressed to the applicable points of contact. Changes in contact information will be provided in writing to the other Party's Agreement Manager.

V. Term

This Agreement becomes effective on _______________, or when signed by both Parties, whichever occurs later and remains in effect until _______________. The Agreement may be renewed for up to five years by mutual agreement of the Parties. Either party may terminate this Agreement at will upon thirty days advance written notice to the other Party. Each Party bears its own costs.

IN WITNESS THEREOF, the Parties have caused this Agreement to be signed and delivered by their duly authorized representatives as of the date set forth below.

For DEPARTMENT OF REVENUE
STATE OF FLORIDA

____
Signature

____
Name

____
Title

DATE: ___________________________

For FINANCIAL INSTITUTION

____

____

____
Signature

____
Name

____
Title

DATE: ___________________________

Office of the General Counsel
Department of Revenue
Legal Review

BY: _____________________________

DATE: ___________________________

ATTACHMENT 5

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

September 29, 2026

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THROUGH: Jim Zingale, Executive Director

FROM: Alec Yarger, Deputy Executive Director

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules

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 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?
The Department requests final adoption of the following proposed rules and approval to file and certify them with the Secretary of State under Chapter 120, F.S.:

- 12D-9.014, F.A.C., *Prehearing Checklist*
- 12D-9.019, F.A.C., *Scheduling and Notice of a Hearing*
- 12D-9.020, F.A.C., *Exchange of Evidence*
- 12D-9.026, F.A.C., *Procedures for Conducting a Hearing by Electronic Media*
- 12D-16.002, F.A.C., *Index to Forms*

Why are the proposed rules necessary?
The proposed rules are necessary to implement law changes amended by Sections 7 and 10 of Chapter 2025-208, Laws of Florida.

What do the proposed rules do?
The proposed amendments add to the list of taxpayer rights, the availability of remote hearings using electronic equipment, and the right to be notified of such right to remote hearings.

Rule 12D-16.002, Index to Forms.
The proposed amendment to these forms incorporates amendments to Section 194.011(4), Florida Statutes, amended by Section 7, and amendments to Section 194.032, F.S., amended by Section 10, Chapter 2025-208, L.O.F.

Rule 12D-9.014, F.A.C., Prehearing Checklist.
The proposed amendment incorporates, into the prehearing checklist, the provision for the VAB to ensure sufficiency of electronic equipment for remote hearings and for counties to opt out if their population is less than 75,000.

Rule 12D-9.019, F.A.C., Scheduling and Notice of a Hearing.
The proposed amendments provide requirements for information about availability of remote hearings using electronic equipment which must appear on hearing notices prepared by the VAB clerk and sent to VAB petitioners.

Rule 12D-9.020, F.A.C., Exchange of Evidence.
The proposed amendment updates the VAB exchange of evidence process requiring property appraisers to provide the petitioner with the list of evidence to be presented at the hearing at least 15 days before the hearing. The amendments further remove the requirement that the VAB petitioner must provide a written request to the property appraiser for their evidence.

Rule 12D-9.026, F.A.C., Procedures for Requesting and Conducting a Hearing by Electronic Media.
The proposed amendments provide new requirements for conducting a VAB hearing using electronic or other communication equipment and update the rule title to reflect new requirements.

Rule 12D-16.002, F.A.C., Index to Forms.
The proposed amendment to these forms incorporates amendments to Section 194.011(4), Florida Statutes, amended by Section 7, and amendments to Section 194.032, F.S., amended by Section 10, Chapter 2025-208, L.O.F. The draft amendments update the VAB exchange of evidence process and provide information so the petitioner may appear at the hearing using electronic equipment.

- DR-481, *Value Adjustment Board – Notice of Hearing*.
- DR-481REM, *Value Adjustment Board – Notice of Remote Hearing.* (new form)
- DR-486, *Petition to the Value Adjustment Board – Request for Hearing*.
- DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference – Request for Hearing*.

Were comments received from external parties?
Yes. The Department published Notices of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 188) on September 26, 2025, and scheduled a workshop for October 15, 2025, if requested in writing. The Department received requests to hold a workshop. Written comments were received regarding additional changes to forms and rule language.

The Department, in response, made additional changes and published Notices of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 217) on November 6, 2025, and scheduled a second workshop for November 20, 2025. This workshop was postponed.

The Department published Notices of Rule Development in the *Florida Administrative Register* (Vol. 51, No. 227) on November 21, 2025, for a workshop to be held December 9, 2025.Written comments were received. In response, additional changes were made.

On February 24, 2026, the Governor and Cabinet approved the Department's request to publish Notices of Proposed Rules and to conduct a rule hearing. A rule hearing was scheduled for March 31, 2026, if requested. A timely request for the hearing was received by the agency, and a hearing was held. The Department received comments during the hearing and made additional language updates.

The Department, in response, published Notices of Public Hearing in the *Florida Administrative Register* (Vol. 52, No. 109) on June 5, 2026, and scheduled a public hearing for June 23, 2026, to discuss the additional changes. Comments were received and taken into consideration. In response to these comments, the Department made substantive changes to the rules, and a Notice of Change was published in the *Florida Administrative Register* on August 3, 2026 (Vol. 52, No. 149, pp. 3360 - 3363). The final rule language presented for adoption reflects these changes to Chapter 12D-9, F.A.C.

For each rule, attached are copies of:

- Summary, which includes:
  - Summary of Proposed Rule
  - Facts and Circumstances Justifying Proposed Rule
  - Federal Comparison Statement
  - Summary of Rule Development Workshops
- Proposed rule text
- Incorporated materials

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 12D-9.014, 12D-9.019, 12D-9.020, AND 12D-9.026, F.A.C.

SUMMARY OF PROPOSED RULE

Section 194.011, F.S., as amended by section 7 of Chapter 2025-208, L.O.F., requires the property appraiser to provide evidence to a value adjustment board (VAB) petitioner at least 15 days before the hearing and removes the requirement that the petitioner must provide a written request to the property appraiser for their evidence. The proposed amendments to Rule 12D-9.020, F.A.C., update the exchange of evidence process.

Section 194.032, F.S., as amended by section 10 of Chapter 2025-208, L.O.F., provides for availability of remote hearings using electronic equipment, and the taxpayer's right to be notified of such right to remote hearings using electronic equipment. The proposed amendment to Rule 12D-9.014, F.A.C., incorporates, into the prehearing checklist, a provision for the VAB to ensure sufficiency of electronic equipment for hearings and for counties to opt out if their population is less than 75,000. The proposed amendment to Rule 12D-9.019, F.A.C., incorporates, into the notice of hearing sent to VAB petitioners, information about methods, procedures and options for remote hearings and availability of remote hearings using electronic equipment. The proposed amendment to Rule 12D-9.026, F.A.C., incorporates criteria for VAB hearings requested and conducted by electronic media and updates the rule title to reflect new requirements.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments is to incorporate changes the Florida Legislature enacted in sections 7, 8, and 10 of Chapter 2025-208, Laws of Florida, which amended ss. 194.011, 194.013, and 194.032, F.S.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF PUBLIC MEETING

FEBRUARY 24, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on February 24, 2026, and approved the publication of the Notice of Proposed Rule for changes to Rules 12D-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, F.A.C., and the filing and certification of the rule with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on February 18, 2026 (Vol. 51, No. 33, pp. 674-675).

SUMMARY OF RULE HEARING HELD MARCH 31, 2026

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 10, 2026 (Vol. 52, No. 47, pp. 1001 - 1007), to advise the public of proposed changes to Rules 12D-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, F.A.C., and to provide that if requested in writing within 21 days of the date of notice, a rule hearing would be held March 31, 2026. A timely request for a hearing was received by the agency, and a hearing was held on March 31, 2026, at 10:00 a.m. The hearing was held at 2450 Shumard Oak Blvd, Tallahassee, FL, Room 1220, and via Zoom. All comments received were taken into consideration upon drafting rule language.

SUMMARY OF RULE HEARING HELD JUNE 23, 2026

A Notice of Hearing was published in the *Florida Administrative Register* on June 5, 2026 (Vol. 52, No. 109, pp. 2470 - 2471), to advise the public of proposed changes to Rules 12D-9.014, 12D-9.019, 12D-9.020, and 12D-9.026, F.A.C. The hearing was held on June 23, 2026, at 1:00 p.m. The hearing was held at 2450 Shumard Oak Blvd, Tallahassee, FL, Room 1220, and via Zoom. All comments received were taken into consideration upon finalizing rule language.

In response to these comments, the Department made substantive changes to the rules text. A further draft was published on July 15, 2026, for comment and further comments were not received. Based on that draft, a Notice of Change was published in the *Florida Administrative Register* on August 3, 2026 (Vol. 52, No. 149, pp. 3360 - 3363).

The final rule language presented for adoption reflects these changes to Chapter 12D-9, F.A.C.

12D-9.014 Prehearing Checklist.

(1) The board clerk shall not allow the holding of scheduled hearings until the board legal counsel has verified that all requirements in Chapter 194, F.S., and department rules, were met as follows:

(a) through (n) No change.

(o)1. The board has ascertained that the board has electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or

2. Alternatively, the county has a population of less than 75,000, and the board adopted a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law.

(2) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035 FS. History–New 3-30-10, Amended 9-19-17,________.

12D-9.019 Scheduling and Notice of a Hearing.

(1) through (2) No change.

(3)(a) The notice of hearing before the value adjustment board shall be in writing, and shall be delivered by regular or certified U.S. mail or personal delivery, or in the manner requested by the petitioner on Form DR-486, so that the notice shall be received by the petitioner no less than twenty-five (25) calendar days prior to the day of such scheduled appearance. The Form DR-486 series is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. The notice of hearing form shall meet the requirements of this section and shall be subject to approval by the department. The department provides Form DR-481 as a format for the form of such notice. The ~~Form DR-481,~~ Value Adjustment Board – Notice of Hearing, (Form DR-481) is adopted and incorporated by reference in Rule 12D-16.002, F.A.C. This form is for use in noticing in person hearings as well as hearings using electronic or other communication equipment. If a notice is sent under this rule for a hearing using electronic or other communication equipment, it is unnecessary to send a Form DR-481REM under Rule 12D-9.026, F.A.C., with the same hearing information.

(b) The notice shall include these elements:

1. through 10. No change

11. Any information necessary to comply with federal or state disability or accessibility acts; ~~and,~~

12. Information regarding where the petitioner may obtain a copy of the uniform rules of procedure;~~.~~

13. A checkbox that the clerk will check and that when checked signifies, when it is known at the time of sending the notice, that the hearing will be conducted using electronic or other communication equipment and states:

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

14. A space in which, if the checkbox is checked, the clerk will identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (   )"

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

15. A checkbox which when checked signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment;

16. Information on how to make a written request that the hearing be held using electronic or other communication equipment;

17. Information on requirements for written requests for such hearings;

18. Information on where to send a written request that the hearing be held using electronic or other communication equipment.

19. The notice shall also contain the following statements:

"If this notice indicates that the hearing will be conducted by video conference, you may request an in person hearing."

"If this notice indicates that the hearing will be conducted by telephone, you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable."

(c) If the petitioner requests an in person hearing the clerk shall accommodate the petitioner for the date, time, hearing address, and room. If the notice indicates the hearing will be conducted by telephone and the petitioner requests to appear by video conference, the clerk shall accommodate the request if such technology is available and practicable. The board may maintain information about the availability of video conference hearings on its website. Requests for hearing using electronic or other communication equipment must be made as provided in Rule 12D-9.026, F.A.C.

(4) through (8) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 195.022 FS. History–New 3-30-10, Amended 9-26-11, 6-14-16, 7-1-16, 3-13-17, 9-19-17,________.

12D-9.020 Exchange of Evidence.

(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. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner in writing by the property appraiser.

2. At least 15 days before a petition hearing, the property appraiser shall provide to the petitioner 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. The property appraiser's evidence list must contain the current property record card. This provision does not preclude use of rebuttal evidence by the property appraiser. If the property appraiser does not provide the information to the petitioner within the time required, the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence. The petitioner may waive rescheduling.

(b)~~2.~~ To calculate the fifteen (15) days, the petitioner and property appraiser 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, using the calendar day before the hearing as day 1. The last day of the fifteen (15) day period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs ~~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) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. 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, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. ~~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.~~

~~(2)(a) If the property appraiser receives the petitioner's documentation as described in paragraph (1)(a), and if requested in writing by the petitioner, the property appraiser shall, no later than seven (7) days before the hearing, provide to the petitioner 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 by the property appraiser at the hearing. The evidence list must contain the current property record card. There is no specific form or format required for the petitioner's written request.~~

~~(b) To calculate the seven (7) days, the property appraiser 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 so computed 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 which is neither a Saturday, Sunday, or legal holiday.~~

~~(3)(a) If the petitioner does not provide the information to the property appraiser described in paragraph (1)(a), the property appraiser need not provide the information to the petitioner as described in subsection (2).~~

~~(b) If the property appraiser does not provide the information to the petitioner within the time required by paragraph (2)(b), the hearing shall be rescheduled to allow the petitioner additional time to review the property appraiser's evidence.~~

(4) through (6) Renumbered as (2) through (4) No change.

~~(7) A property appraiser shall not use at a hearing evidence that was not supplied to the petitioner as required. The remedy for such noncompliance shall be a rescheduling of the hearing to allow the petitioner an opportunity to review the information of the property appraiser.~~

~~(8) No petitioner may present for consideration, nor may a board or special magistrate accept for consideration, testimony or other evidentiary materials that were specifically requested of the petitioner in writing by the property appraiser in connection with a filed petition, of which the petitioner had knowledge and denied to the property appraiser. Such evidentiary materials shall be considered timely if provided to the property appraiser no later than fifteen (15) days before the hearing in accordance with the exchange of evidence rules in this section. If provided to the property appraiser less than fifteen (15) days before the hearing, such materials shall be considered timely if the board or special magistrate determines they were provided a reasonable time before the hearing, as described in paragraph 12D-9.025(4)(f), F.A.C. A petitioner's ability to introduce the evidence, requested of the petitioner in writing by the property appraiser, is lost if not provided to the property appraiser as described in this paragraph. This provision does not preclude rebuttal evidence that was not specifically requested of the petitioner by the property appraiser.~~

(5)~~(9)~~ No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.015, 194.032, 194.034, 194.035, 195.022 FS. History–New 3-30-10, Amended 6-14-16, 4-10-18, _______.

12D-9.026 Procedures for Requesting and Conducting a Hearing by Electronic Media.

(1) This rule sets forth criteria for hearings in addition to those found in Rules 12D-9.024 and 12D-9.025, F.A.C. Hearings conducted by electronic media shall occur ~~only~~ under the conditions set forth in this rule section. The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment.

~~(a) The board must approve and have available the necessary equipment and procedures.~~

~~(b) The special magistrate, if one is used, must agree in each case to the electronic hearing.~~

~~(c) The board must reasonably accommodate parties that have hardship or lack necessary equipment or ability to access equipment. The board must provide a physical location at which a party may appear, if requested.~~

(2) A petitioner may request to appear at a hearing using electronic or other communication equipment by submitting a written request at least 10 calendar days before the date of the hearing. ~~For any hearing conducted by electronic media, the board shall ensure that all equipment is adequate and functional for allowing clear communication among the participants and for creating the hearing records required by law. The board procedures shall specify the time period within which a party must request to appear at a hearing by electronic media.~~

(a) Unless the request is made on the petition by checking the appropriate box, the written request must:

1. Contain the petition number and parcel number.

2. Contain petitioner's name.

3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.

4. Contain an email address for response and follow up by the clerk.

(b) To calculate the ten (10) days, the petitioner must use calendar days and not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(c) The clerk must ensure that all parties are notified of such written request.

(d) If a request is received in any county in which the board has opted out of providing hearings using electronic communication equipment, the clerk shall promptly notify any petitioner requesting a hearing using electronic or other communication equipment of such opt out, in accordance with Section 194.032(2)(b)4., F.S.

(3) A hearing must be noticed by the clerk sending a Value Adjustment Board - Notice of Remote Hearing (form DR-481REM, incorporated by reference in Rule 12D-16.002, F.A.C.), unless the hearing was noticed using Form DR-481 as described in Rule 12D-9.019(3)(b)13. through 14. If the clerk has sent a Form DR-481 providing for the hearing to be conducted using electronic or other communication equipment, it is not necessary to send a Form DR-481REM. However, Form DR-481REM must not be used in lieu of Form DR-481. ~~Consistent with board equipment and procedures:~~

(a) The notice must read: ~~Any party may request to appear at a hearing before a board or special magistrate, using telephonic or other electronic media. If the board or special magistrate allows a party to appear by telephone, all members of the board in the hearing or the special magistrate must be physically present in the hearing room. Unless required by other provisions of state or federal law, the board clerk need not comply with such a request if such telephonic or electronic media are not reasonably available.~~

"Your hearing will be conducted using electronic or other communication equipment."

"You will be attending the hearing using electronic or other communication equipment."

(b) The notice must: ~~The parties must also all agree on the methods for swearing witnesses, presenting evidence, and placing testimony on the record. Such methods must comply with the provisions of this rule chapter. The agreement of the parties must include which parties must appear by telephonic or other electronic media, and which parties will be present in the hearing room.~~

1. Contain the petition number;

2. Contain the petitioner's name;

3. Contain the hearing date and time;

4. Identify the specific form of communication technology to be used and include the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (_____________)"

AND

d. A statement that the petitioner must upload evidence or email evidence to the designated address of the value adjustment board no later than 9:00 a.m. at least two non-holiday workdays before the hearing date;

AND

e. The designated evidence upload email address or upload weblink to the software system;

5. Contain the clerk's telephone number;

6. Contain the clerk's email;

7. Contain the clerk's or deputy's name and signature;

8. Any information necessary to comply with federal or state disability or accessibility acts.

(4)(a) The board must maintain electronic or other communication equipment and procedures to conduct hearings and allow petitioners to appear using the petitioner's selected hearing format. The equipment must be adequate and functional to ensure clear communication among all participants and create the hearing records required by law. The board must also ensure that petitioners are able to submit and transmit evidence in a format that can be received, processed, viewed, printed, and archived.

(b) Petitioners requesting a telephone or video conference hearing are responsible for ensuring they have the necessary connectivity and equipment to appear and participate remotely.

(5)(a) Hearing procedures must include applicable procedures in Rules 12D-9.024 and 12D-9.025, F.A.C.

(b) If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(6)(a) Evidence, including rebuttal evidence must be uploaded or emailed to the designated address of the value adjustment board, and received no later than 9:00 a.m. at least two non-holiday workdays before the hearing date. If a hearing is on Monday, then evidence must be uploaded by 9:00 a.m. on the previous Thursday.

(b) The petitioner must submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived. The documents must be in portable document format (".pdf").

(c) The documents must have a cover page which includes:

1. Petition number;

2. Parcel or folio number(s);

3. Petitioner name;

4. Which party is submitting the documents;

5. Telephone number; and

6. Witnesses' names and telephone numbers if they are not at petitioner's telephone number.

(d) Pages of the documents must be sequentially numbered if the clerk does not utilize any software in operating the value adjustment board and/or if the clerk's software does not number pages automatically.

(e) The process of uploading the documents into the value adjustment board's computer system, or emailing the documents to the designated address of the value adjustment board, described in this subsection is a separate process from the evidence exchange between a petitioner and the property appraiser described in Rule 12D-9.020, F.A.C. The evidence exchange process happens outside of the purview of the value adjustment board. Petitioners must participate in both of these processes, separately.

(7) Witnesses must be available.

(a) The petitioner is responsible for ensuring all witnesses called by the petitioner are available, have the necessary electronic or other communication equipment, and have copies of documents necessary to their testimony.

(b) Witness information for witnesses that will not be at the petitioner's location must be included on the cover page to the documents as specified in paragraph (6)(c).

(8)(a)~~(4)~~ The board must provide a physical location at which a party may appear, if requested. Such hearings must be open to the public ~~either~~ by providing the ability for interested members of the public to choose either to join the hearing using electronic or other communication equipment to the extent practicable ~~electronically~~ or to monitor the hearing at the location of the board or special magistrate. If the board or special magistrate allows a party to appear using electronic or other communication equipment, all members of the board in the hearing or the special magistrate must be physically present in the hearing room.

(b) To be open to the public using electronic or other communication equipment, proper notice must be given and interactive access by members of the public provided to the extent practicable.

1. A list of hearings must be posted on the board's website, or the clerk must provide hearing information upon

request.

2. For hearings using video conference technology, the login information, links and passwords must be posted on the board's website to allow public access via the Internet or the clerk must provide this hearing information on request.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1)~~, 213.06(1)~~ FS. Law Implemented 194.011, 194.032, 194.034, 195.035, 195.022, 195.084 FS. History–New 3-30-10, Amended ______.

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., implement statutory changes enacted by 2025 legislation. The proposed rule amendments incorporate by reference amendments to three forms and one new form.

Amend Forms DR-481, *Value Adjustment Board – Notice of Hearing,* DR-486, *Petition to the Value Adjustment Board – Request for Hearing*, and DR-486PORT, *Petition to the Value Adjustment Board Transfer of Homestead Assessment Difference – Request for Hearing,* and create Form DR-481REM, *Value Adjustment Board – Notice of Remote Hearing.* The proposed amendments update the exchange of evidence process as provided in section 194.011(4), F.S., as amended by Section 7, Chapter 2025-208, L.O.F., and provide information so a petitioner may appear at the hearing using electronic or other communication equipment as provided in section 194.032, F.S., as amended by Section 10, Chapter 2025-208, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to this rule is to incorporate changes the Florida Legislature enacted in sections 7 and 10 of Chapter 2025-208, L.O.F.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF PUBLIC MEETING

FEBRUARY 24, 2026

The Governor and Cabinet, sitting as head of the Department of Revenue, met on February 24, 2026, and approved the publication of the Notice of Proposed Rule for changes to Rule 12D-16.002, F.A.C., and the filing and certification of the rule with the Secretary of State adoption pursuant to s. 120.54(3)(e)1., F.S., if the substance of the rule remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice of the public meeting was published in the *Florida Administrative Register* on February 18, 2026 (Vol. 52, No. 33, pp. 674-675).

SUMMARY OF RULE HEARING HELD MARCH 31, 2026

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 9, 2026 (Vol. 52, No. 46, pp. 973 - 974), to advise the public of proposed changes to Rule 12D-16.002, F.A.C., and to provide that if requested in writing within 21 days of the date of notice, a rule hearing would be held March 31, 2026. A timely request for a hearing was received by the agency, and a hearing was held on March 31, 2026, at 10:00 a.m. The hearing was held at 2450 Shumard Oak Blvd, Tallahassee, FL, Room 1220, and via Zoom. All comments received were taken into consideration upon drafting rule language.

SUMMARY OF RULE HEARING HELD JUNE 23, 2026

A Notice of Hearing was published in the *Florida Administrative Register* on June 5, 2026 (Vol. 52, No. 109, pp. 2470 - 2471), to advise the public of proposed changes to Rule 12D-16.002 F.A.C. The hearing was held on June 23, 2026, at 1:00 p.m. The hearing was held at 2450 Shumard Oak Blvd, Tallahassee, FL, Room 1220, and via Zoom. All comments received were taken into consideration upon finalizing rule language.

In response to these comments, the Department made substantive changes to the rules, and a Notice of Change was published in the Florida Administrative Register on August 4, 2026 (Vol. 52, No. 150, pp. 3393 - 3394).

The final rule language presented for adoption reflects these changes.

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 at floridarevenue.com/property/forms, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2) through (19) No change.			
(20)(a)	DR-481	Value Adjustment Board – Notice of Hearing (r. 11/26 ~~01/17~~)	11/26 ~~01/17~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-19205 ~~07705~~	
(b)	DR-481REM	Value Adjustment Board – Notice of Remote Hearing (n. 11/26)	11/26
		https://www.flrules.org/Gateway/reference.asp?No=Ref-19206	
(21) through (23) No change.			
(24)		486 Series	
~~(24)~~(a)	DR-486	Petition to The Value Adjustment Board – Request for Hearing (r. 11/26 ~~11/23~~)	11/26 ~~11/23~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-19207 ~~16061~~	
(b) through (d) No change.			
(e)	DR-486PORT	Petition to The Value Adjustment Board – Transfer of Homestead Assessment Difference – Request for Hearing (r. 11/26 ~~04/18~~)	11/26 ~~04/18~~
		https://www.flrules.org/Gateway/reference.asp?No=Ref-19208 ~~09242~~	
(f) No change.			
(25) through (60) No change.			

Rulemaking Authority 95.18(3), 192.001(18), 193.085(4)(a), (b), 193.091(3)(b), 193.114(1), (6), 193.1142(1), 193.122(1), (2), 193.155(8)(f), (h), 193.1556(2), 193.461(3)(a), (e), 193.501(8), (9), 193.625(3)(a), 194.011(3), 194.014, 194.034(1)(b), (c), (2), 194.037(3), 195.002(2), 195.027(1), (4), 195.087(1)(a), (2), 196.011(1), (5), (6), 196.075(4)(d), (5), 196.101(4)(c), 196.121(1), 196.173(6)(a), 196.1975(4)(c), 196.1978, 197.1979, 196.198, 196.1983, 196.1995(8), 197.2423(3), 197.2425, 197.319, 197.323, 197.3632(5)(b), 197.3635, 197.552, 200.065(1), (5), 200.069, 218.12(12), 218.125(2), 218.135(2), 218.26(1) FS. Law

Implemented 95.18, 136.03, 145.10(2), 145.11(2), 189.012, 192.001(18), 193.011(8), 193.023, 193.052, 193.075, 193.085, 193.092, 193.114, 193.1142, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.481, 193.501, 193.503, 193.621, 193.625, 193.703, 194.011, 194.014, 194.032, 194.034, 194.035, 194.037, 194.171, 194.181, 194.301(2)(b), 195.002, 195.022, 195.027(4), 195.073, 195.087, 196.011, 196.012(13), 196.015, 196.031, 196.075, 196.082, 196.092, 196.095, 196.101, 196.121, 196.131, 196.141, 196.151, 196.161(1)(a), 196.173, 196.183, 196.193, 196.195, 196.196, 196.1961, 196.197, 196.1975, 196.1977, 196.1978, 196.19781, 196.19782, 196.1979, 196.198, 196.1983, 196.199, 196.1995, 196.2001, 196.2002, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.252, 197.2524, 197.262, 197.319, 197.322(1), 197.323, 197.3632, 197.3635, 197.373, 197.412, 197.413, 197.417(1), 197.432, 197.443, 197.492, 197.502, 197.542, 197.552, 200.065, 200.068, 200.069, 200.071, 200.081, 218.12, 218.125, 218.135, 218.23, 218.63, 218.66(2), 218.67 FS., ss. 9(b), 12 of Article VII of Florida Constitution. 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, 11-11-21, 6-13-22, 10-30-22, 11-20-22, 7-18-23, 11-26-23, 2-8-24, 4-27-25, 8-28-25, 2-26-26, ________.

FLORIDA Department of Revenue

VALUE ADJUSTMENT BOARD
NOTICE OF HEARING

Section 194.032, Florida Statutes

County	Petition #	Petition type	
Petitioner name		VAB contact	
Address		Address	
Parcel number, account number, or legal address		Phone	
		Email	

☐ A hearing has been scheduled for

- ☐ your petition
- ☐ the continuation of your hearing after remand
- ☐ other ________________________________

YOUR HEARING INFORMATION

Hearing date		Hearing address and room
Time (if block of time, beginning and end times)		
Time reserved		

Bring _____ copies of your evidence if you are attending your hearing in person, in addition to what you have provided to the property appraiser. Evidence becomes part of the record and will not be returned.

Please arrive 15 minutes before the scheduled hearing time or start of block of time with any witnesses. If you or your witnesses are unable to attend, or you need help finding the hearing room, contact the VAB clerk as soon as possible.

You have the right to reschedule your hearing one time for good cause as defined in section 194.032(2)(a), F.S. As defined in that section, “good cause” means circumstances beyond the control of the person seeking to reschedule the hearing which reasonably prevent the party from having adequate representation at the hearing.

YOU MUST EXCHANGE EVIDENCE WITH THE PROPERTY APPRAISER AT LEAST 15 DAYS BEFORE THE HEARING. You must submit your evidence directly to the property appraiser.

Your evidence is due by _______ at ______. At the hearing, you have the right to have witnesses sworn.

_______________________________ Signature, deputy clerk

_____________ Date

For a list of potential magistrates	Phone _____ Web _____
For a copy of the value adjustment board uniform rules of procedure	Phone _____ Web _____

See page 2 for hearings using electronic or other communication equipment.
If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: _____________________. If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

County Opt Out Status

☐ A checkmark in this box signifies this county has opted out of participating in hearings conducted using electronic or other communication equipment.

Hearings Using Electronic or Other Communication Equipment

☐ A checkmark in this box signifies your hearing will be conducted using electronic or other communication equipment. You will be attending the hearing using electronic or other communication equipment.

Remote Hearing information for the Petitioner:

Instructions to Petitioner

[The clerk will identify the specific form of communication technology to be used and include one of the following:

a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details,

OR

b. The statement as follows: "The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached",

OR

c. The statement as follows: "The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at (xxx) xxx-xxxx".]

Instructions for Petitioner to Submit Evidence to the VAB:

If your hearing will be held using electronic or other communication equipment upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	_____

Other Options for Hearings

- If this notice indicates that the hearing will be conducted by video conference, you may request an in person hearing.
- If this notice indicates that the hearing will be conducted by telephone, you may request an in person hearing. You may also request to appear by video conference if such technology is available and practicable.

Requests for Hearings Conducted Using Electronic or Other Communication Equipment

Rule 12D-9.026(2)(a), Florida Administrative Code, provides:

The written request must:

1. Contain the petition number and parcel number.
2. Contain petitioner's name.
3. Be sent to the value adjustment board email address listed on Form DR-481 that notices this hearing.
4. Contain an email address for response and follow up by the clerk.

Where to Send Request for Remote Hearing

If this is a participating county, send your request to this email address: _____

Hearings Using Electronic or Other Communication Equipment

Rule 12D-9.001(2)(i), Florida Administrative Code, provides "You have the right to appear at the hearing using electronic or other communication equipment upon written request at least 10 calendar days before the date of the hearing, in any county having a population of 75,000 or more, and in any county having a population of less than 75,000 that has not opted out as provided by law…"

To calculate the ten (10) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the ten (10) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

DEPARTMENT OF REVENUE
FLORIDA

DR-481REM
N. 11/26
Rule 12D-16.002
F.A.C.
Eff. 11/26

VALUE ADJUSTMENT BOARD
NOTICE OF REMOTE HEARING
Section 194.032, Florida Statutes

County _____	Petition # _____	VAB Contact _____
VAB Clerk Phone: _____	VAB Clerk Email: _____	

Your hearing will be conducted using electronic or other communication equipment.
You will be attending the hearing using electronic or other communication equipment.

Remote Hearing Information for the Petitioner:

Petitioner name _____	Petition number _____
Hearing date and time	_____
Instructions to Petitioner	[The clerk will identify the specific form of communication technology to be used and include one of the following: a. A statement that sets forth all necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details, OR b. The statement as follows: “The necessary access instructions, such as meeting codes, passwords, telephone numbers, call in information, and any other required details are attached”, OR c. The statement as follows: “The clerk will email you the information needed to attend the hearing using electronic or other communication equipment. The email message may be generated by computer software related to the communication equipment. If you do not receive this information, please contact this office at ( )”.]

Instructions for Petitioner to Submit Evidence to the VAB: Upload evidence no later than 9:00 am at least two non-holiday workdays before the hearing date.

Designated email address or weblink to upload evidence:	_____
Clerk or Deputy name	_____
______________________________ Signature, clerk or deputy clerk	______________________________ Date

If you need accommodations to participate in the hearing, you are entitled to assistance with no cost to you. Please contact the value adjustment board at the number above within 2 days of receiving this notice. Pursuant to the Americans with Disabilities Act, any person requiring special accommodations is asked to advise the value adjustment board by contacting: ________.
If you are hearing or speech impaired, please contact the board using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD REQUEST FOR HEARING

Section 194.011, Florida Statutes

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

PART 1. Taxpayer Information

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 ☐ email ☐ fax.

☐ 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.

☐ 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.)

Type of Property ☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

PART 2. Reason for Petition Check one. If more than one, file a separate petition.

☐ Real property value (check one): decrease increase
☐ Denial of classification
☐ Parent/grandparent reduction
☐ Property was not substantially complete on January 1
☐ Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))
☐ Refund of taxes for catastrophic event

Denial of exemption Select or enter type:
Choose an item.________________________
Denial for late filing of exemption or classification (Include a date-stamped copy of application.)
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.)

☐ 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.)

☐ 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.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing. You have the right 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

INFORMATION FOR THE TAXPAYER

Keep this information for your files. Do not return this page to the VAB clerk.

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.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

Legislation **effective September 1, 2025** makes it mandatory for the property appraiser to provide the property appraiser's evidence to the petitioner at least 15 days before the hearing. Florida Statutes now require both the petitioner and the property appraiser to provide their evidence to each other, without any preconditions.

Petitioners MUST submit, to the property appraiser, the petitioner's 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. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

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.

Hearings Using Electronic or Other Communication Equipment. If this is a county that participates in offering hearings using electronic or other communication equipment, please see information in the **Attachment Page** to this form, **DR-486RMT**

FLORIDA DEPARTMENT OF REVENUE

PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

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.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received

COMPLETED BY THE PETITIONER

PART 1. Taxpayer Information

Taxpayer name	Representative
Mailing address for notices	Email
	Phone

The standard way to receive information is by US mail. If possible, I prefer to receive information by ☐ email ☐ fax.

☐ 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.

☐ 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.

	PREVIOUS HOMESTEAD	NEW HOMESTEAD
Parcel ID		
Physical address		
County		

PART 2. Reason for Petition Check all that apply.

☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead.

☐ I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: $ ____________________

☐ I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.

☐ My previous homestead is in a different county. I am appealing action of the property appraiser in that county.

☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.

☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

IMPORTANT PROCEDURES FOR EVIDENCE EXCHANGE are effective September 1, 2025. See page 3 part 2 below, Petition Information and Hearing.

You have the right 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.

The petitioner has the right to receive a copy of the current property record card from the property appraiser as described in s. 194.032(2)(a), F.S.

At the hearing, you have the right to have witnesses sworn.

Exchange of Evidence REQUIREMENTS EFFECTIVE September 1, 2025

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Petitioners MUST submit, to the property appraiser, the petitioner's 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. This includes documents to be used as evidence that the property appraiser specifically requested in writing from the petitioner. Due to the new statutory provisions effective September 1, 2025, any inconsistent provisions in Rules 12D-9.020 and 12D-9.025, Florida Administrative Code, will NOT be effective on September 1, 2025, and thereafter.

To calculate the fifteen (15) days, use calendar days and do not include the day of the hearing in the calculation, and count backwards from the day of the hearing, using the calendar day before the hearing day as day 1. The last day of the fifteen (15) day period is included unless it is a Saturday, Sunday, or legal holiday, in which event the period runs until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

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.

Hearings Using Electronic or Other Communication Equipment. If this is a county that participates in offering hearings using electronic or other communication equipment, please see information in the **Attachment Page** to this form, **DR-486RMT**