

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 30, 2025

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

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

9:00 A.M
LL-03
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; and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, when the substance of the proposed rules remain unchanged and upon reaching the requirements for final adoption.	

(ATTACHMENT 1)
(ATTACHMENT 2)

RECOMMEND APPROVAL

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 30, 2025

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 Holroyd, 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 12-3, F.A.C., General; Procedure
- Chapter 12-6, F.A.C., Informal Protest and Appeal Procedure
- Chapter 12-16, F.A.C., Consent Agreements
- Chapter 12-17, F.A.C., Agreements for Scheduling Payments of Liabilities
- Chapter 12-18, F.A.C., Compensation for Tax Information
- Chapter 12-22, F.A.C., Confidentiality and Disclosure of Tax Information
- Chapter 12-26, F.A.C., Refunds

- Chapter 12-28, F.A.C., Remittance Requirements for Clerks of the Court, Municipalities, and Counties
- Chapter 12A-1, F.A.C., Sales and Use Tax
- Chapter 12A-13, F.A.C., Fee on Sale or Lease of Motor Vehicles
- Chapter 12A-15, F.A.C., Discretionary Sales Surtax
- Chapter 12A-16, F.A.C., Rental Car Surcharge
- Chapter 12B-4, F.A.C., Documentary Stamp Tax
- Chapter 12B-6, F.A.C., Gross Receipts Tax
- Chapter 12B-7, F.A.C., Severance Taxes, Fees, and Surcharges
- Chapter 12B-8, F.A.C., Insurance Premium Taxes, Fees and Surcharges
- Chapter 12B-12, F.A.C., Tax on Perchloroethylene
- Chapter 12C-2, F.A.C., Intangible Personal Property Tax

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 rule 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 reflect the new sales tax exemptions for admissions to NASCAR championship races at the Homestead-Miami Speedway, admissions to state parks, to reflect the repeal of the tax on real property leases, and to update or remove obsolete or unnecessary provisions. (Chapter 2025-208, L.O.F.)

Rule changes are also necessary to the documentary stamp tax rules to clarify provisions, removing redundancy, reflecting current law, and removing obsolete provisions and unnecessary provisions.

What do the proposed rules do?

Chapters 12-3, 12-6, 12-16, 12-17, 12-18, 12-22, 12-26, 12-28, 12A-13, 12A-16, 12B-6, 12B-7, 12B-8, 12B-12, and 12C-2, F.A.C.

Provides proposed amendments to 26 general tax administration rules to update or remove obsolete provisions and to remove unnecessary provisions.

Chapter 12A-1, F.A.C., Sales and Use Tax, and Chapter 12A-15, F.A.C., Discretionary Sales Surtax

Provides proposed amendments to 23 sales and use tax and discretionary sales tax rules, one new rule and two repealed rules to:

- clarify that persons partially sighted who hold an identification card issued by the Division of Blind Services qualify for a Consumer's Certificate of Exemption for the Blind
- reflect the exemptions for admissions for championship NASCAR stock races held at the Homestead-Miami Speedway and admissions to state parks
- reflect the exemptions for sunscreen, insect repellent, certain sized batteries, and gold, silver, and platinum bullion

- reflect the repeal of sales tax on real property leases, including the adoption of updated forms removing provisions for the tax and adopt updates to remove the tax from 18 sales and use tax forms
- provide for the annual back-to-school sales tax holiday
- update or remove obsolete provisions and remove unnecessary provisions

Chapter 12B-4, F.A.C., Documentary Stamp Tax

Updates 17 rules and repeals one rule, updating the rule chapter to clarify provisions removing redundancy, reflect current law, and remove obsolete provisions and unnecessary provisions.

Were comments received from external parties?

The Department published Notices of Rule Development on July 31, 2025, and held a workshop on August 14, 2025, for Chapter 12A-1, F.A.C., Sales and Use Tax, and Chapter 12B-4, F.A.C., Documentary Stamp Tax. Written comment was received, and changes were made by the Department.

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 Workshops
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULES 12-3.0012, 12-3.0015 AND 12-3.0017

SUMMARY OF PROPOSED RULES

The proposed amendment to Rule 12-3.0012, F.A.C. (Definitions), removes the unnecessary definition of department.

The proposed amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded) removes an outdated provision regarding interest and outdated and unnecessary examples regarding the calculation of interest.

The proposed amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), updates how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendment to Rule 12-13.002, F.A.C. (Definitions), is necessary to remove an unnecessary definition.

The proposed amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), is necessary to remove unnecessary examples of interest calculations.

The proposed amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), is necessary to update how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2822), to advise the public of the draft changes to Rules 12-3.0012, 12-3.0015 and 12-3.0017, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

General; Procedure

RULE NO.: RULE TITLE:

12-3.0012 Definitions

12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded

12-3.0017 Adoption of Materials That Contain Departmental Procedures

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-13.002, F.A.C. (Definitions), is to remove an unnecessary definition.

The purpose of the proposed amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), is to remove unnecessary examples of interest calculations.

The purpose of the proposed amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), is to update how to obtain copies of forms from the Department.

SUMMARY: The proposed amendment to Rule 12-3.0012, F.A.C. (Definitions), removes the unnecessary definition of department.

The proposed amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), removes an outdated provision regarding interest and outdated and unnecessary examples regarding the calculation of interest.

The proposed amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), updates how to obtain copies of forms from the Department.

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: 212.12(6), 213.06(1) FS.

LAW IMPLEMENTED: 212.12, 212.13, 213.235, 213.255, 213.35 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-3.0012 Definitions. The following terms apply to the Department's administration of the programs delegated to it by statute. These terms shall have the meaning given to them in this section, except where the context clearly indicates a different meaning.

(1) No change.

~~(2) The term "department" or "agency" means the Florida Department of Revenue, as established by Section 20.21, F.S.~~

(3) through (4) renumbered (2) through (3) No change.

Rulemaking Authority 212.12(6), 213.06(1) FS. Law Implemented 212.12(6), 213.345, 213.35 FS. History—New 4-2-00, Amended 10-1-03,_____.

12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded.

(1) No change.

~~(2)(a) The interest rate applicable to tax payment deficiencies that arise for taxes due before January 1, 2000, is one percent per month, prorated daily, as provided in the applicable rules. This interest rate will apply as long as the deficiency continues.~~

~~(2)(a)(b)~~ The interest rate will be determined pursuant to Section 213.235, F.S., for tax payment deficiencies that arise for taxes due on or after January 1, 2000.

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

(3)(a) The daily rate of interest computed pursuant to Section 213.235, F.S., and this rule shall use a year based on 365 days, and 366 days in a leap year.

(b) No change.

(4) No change.

~~(5) The following examples are intended to help taxpayers understand how these interest rate provisions apply:~~

~~(a) The taxpayer owed \$1,000 with his November 1999 sales and use tax return due 12/20/1999. Interest for sales and use tax returns due through 12/31/1999 is at the rate of 1 percent per month (which equals a daily interest rate of .000328767), and for any portion less than a month, a daily interest factor of .000328767 is applied.~~

~~Assuming the taxpayer filed the return and paid the tax on 8/10/2000, interest would be calculated as follows:~~

		CALENDAR		TOTAL
PERIOD	TAX DUE	PERIOD	RATE	INTEREST DUE
12/21/99-7/20/00	\$1,000	7 months	1% per mon.	\$70.00
7/21/00-8/10/00	\$1,000	21 days	.000328767 per day	\$6.90
Total Interest Due				\$76.90

~~(b) The taxpayer owed \$1,000 with her February 2000 sales and use tax return due 3/20/2000. The taxpayer filed the return and paid the tax 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:~~

		NUMBER	DAYS IN		TOTAL

PERIOD	TAX DUE	OF DAYS	YEAR	RATE	INTEREST DUE
3/21/00-6/30/00	\$1,000	102	366	8% per year	\$22.29
7/01/00-8/01/00	\$1,000	-32	366	9% per year	\$7.87
Total Interest Due					\$30.16

(c) The taxpayer underpaid intangible tax by \$500 on 6/30/2000. The taxpayer paid the additional tax due on 11/15/2000. Assuming an interest rate of 9 percent for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows:

		NUMBER	DAYS IN		TOTAL
PERIOD	TAX DUE	OF DAYS	YEAR	RATE	INTEREST DUE
7/01/00-11/15/00	\$500	138	366	9% per year	\$16.97

Rulemaking Authority 213.06(1) FS. Law Implemented 213.235, 213.255 FS. History—New 4-2-00, Amended 1-25-12,_____.

12-3.0017 Adoption of Materials That Contain Departmental Procedures.

(1) The following subsections of this rule describe materials and publications which contain procedures used by the Department in performing its statutory responsibilities, and these materials and publications are hereby incorporated by reference in this rule. A copy of these materials and publications may be obtained by ~~one or more of the following methods:~~

(a) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112, or

~~(b) Visiting any local Department of Revenue Service Center to personally obtain a copy; or~~

~~(b)(c) Calling the Department 1(850)488-6200 Forms Request Line during regular office hours at (850)488-6800, Monday through Friday (excluding holidays); or~~

~~(c)(d) Downloading selected forms from the Department's website at floridarevenue.com/forms. 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).~~

(2) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.12, 212.13, 213.35 FS. History—New 10-1-03, Amended

1-8-19,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE
INFORMAL PROTEST AND APPEAL PROCEDURE
AMENDING RULE 12-6.0015

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-6.0015, F.A.C. (Public Use Forms), update how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-6.0015, F.A.C. (Public Use Forms), is necessary to update the information on how to obtain copies of forms from the Department.

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2822), to advise the public of the draft changes to Rule 12-6.0015, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Informal Protest and Appeal Procedure

RULE NO.: RULE TITLE:

12-6.0015 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-6.0015, F.A.C. (Public Use Forms), is to update how to obtain copies of forms from the Department.

SUMMARY: The proposed amendment to Rule 12-6.0015, F.A.C. (Public Use Forms), updates how to obtain copies of forms from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

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

LAW IMPLEMENTED: 72.011(2), 119.071(5), 213.21(1) FS.

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

DATE AND TIME:

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12-6.0015 Public Use Forms. The following form is employed by the Department in its dealings with the public. This form is hereby incorporated by reference in this rule. Copies of this form are available, without cost, by ~~using one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
No change.		

Rulemaking Authority 213.06(1), 213.21(1) FS. Law Implemented 72.011(2), 119.071(5), 213.21(1) FS. History—New 3-6-03, Amended 4-5-07, 1-27-09, 6-28-10, 1-25-12,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE
CONSENT AGREEMENTS
AMENDING RULE 12-16.003

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), updates how to obtain copies of forms from the Department and the information specified in a Consent Agreement (form DR-872).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), is necessary to update the information on how to obtain copies of forms from the Department, and the information specified in a Consent Agreement (form DR-872).

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2832), to advise the public of the draft changes to Rule 12-16.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Consent Agreements

RULE NO.: RULE TITLE:

12-16.003 Form of Consent Agreements

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), is to update how to obtain copies of forms from the Department, and the information specified in a Consent Agreement (form DR-872).

SUMMARY: The proposed amendment to Rule 12-16.003, F.A.C. (Form of Consent Agreements), updates how to obtain copies of forms from the Department and the information in a Consent Agreement.

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), 213.23(2) FS.

LAW IMPLEMENTED: 213.23 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-16.003 Form of Consent Agreements.

(1) Consent agreements executed under this chapter ~~shall~~ specify the:

(a) Consent agreement number;

~~(b)(a) Taxpayer's name, federal employer identification or social security number, mailing address, and case number and business partner number, if applicable;~~

~~(c)(b) Type of tax or taxes, and the period(s) covered, and the expiration dates for the statute of limitations for each tax type; and~~

~~(e) Date of expiration of the consent agreement; and,~~

(d) Service notification numbers ~~Consent agreement number.~~

(2)(a) The Department prescribes Form DR-872, Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund, (January 2017, hereby incorporated by reference, effective 1/18)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08952>), as the form to be used for the purposes of this chapter. A sample copy of this form may be obtained, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at ~~1(850)488-6800~~ 1(850)488-6200, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center; or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). ~~The Department will provide this form to the taxpayer with the information specified in subsection (1) of this rule already entered on the form.~~

(b) The Department will provide this form to the taxpayer with the information specified in subsection (1) entered on the form.

Rulemaking Authority 213.06(1), 213.23(2) FS. Law Implemented 213.23 FS. History—New 12-28-88, Amended 3-16-93, 12-2-03, 1-25-12, 1-11-16, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-17, FLORIDA ADMINISTRATIVE CODE
AGREEMENTS FOR SCHEDULING PAYMENTS OF LIABILITIES
AMENDING RULE 12-17.001

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-17.001, F.A.C. (Scope of Rules), removes unnecessary provisions to implement the Taxpayer's Bill of Rights.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-17.001, F.A.C. (Scope of Rules), is necessary to remove an unnecessary provision implementing the Taxpayer's Bill of Rights.

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2823-2824), to advise the public of the draft changes to Rules 12-17.001, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Agreements for Scheduling Payments of Liabilities

RULE NO.: RULE TITLE:

12-17.001 Scope of Rules

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-17.001, F.A.C. (Scope of Rules), is to remove an unnecessary provision regarding implementing the Taxpayer's Bill of Rights.

SUMMARY: The proposed amendment to Rule 12-17.001, F.A.C. (Scope of Rules), removes unnecessary provisions to implement the Taxpayer's Bill of Rights.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

RULEMAKING AUTHORITY: 213.06(1), 213.21(5) FS.

LAW IMPLEMENTED: 213.21(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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-17.001 Scope of Rules.

(1) The rules set forth in this chapter ~~are shall be~~ used by the Department in exercising the authority granted by Section 213.21(4), F.S., to enter into agreements for scheduling payments of outstanding liabilities. ~~These rules also implement the Taxpayer Bill of Rights statutory provision that guarantees every Florida taxpayer the right to procedures for retiring unpaid tax liabilities through stipulated time payment agreements that are based on the taxpayer's financial position and the best interests of the state.~~

(2) No change.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented ~~213.015(10)~~, 213.21(4) FS. History—New 10-4-89, Amended 4-29-03, 3-12-14,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE
COMPENSATION FOR TAX INFORMATION
AMENDING RULE 12-18.004

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), updates how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), is necessary to update how to obtain copies of forms from the Department.

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2824), to advise the public of the draft changes to Rule 12-18.004, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Compensation for Tax Information

RULE NO.: RULE TITLE:

12-18.004 Submission of Information and Claims for Compensation

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), is to update how to obtain copies of forms from the Department.

SUMMARY: The proposed amendment to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), updates how to obtain copies of forms from the Department.

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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-18.004 Submission of Information and Claims for Compensation.

(1) through (2) No change.

(3)(a) No change.

(b) Copies of this form may be obtained, without cost, by ~~through one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at ~~(850)488-6800, Monday through Friday, (excluding holidays) 1(800)352-9273 (in Florida only) or (850)717-6994;~~ or, 3) ~~visiting any local Department of Revenue Service Center;~~ or 4) writing the Florida Department of Revenue, Tax Violations and Rewards-General Tax Administration, P.O. Box 6417, Tallahassee, FL 32314-6417. 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).

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History--New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09, 6-28-10, 1-25-12, 7-28-15,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

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

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), updates how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), is necessary to update how to obtain copies of forms from the Department.

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2824-2825), to advise the public of the draft changes to Rule 12-22.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Confidentiality and Disclosure of Tax Information

RULE NO.: RULE TITLE:

12-22.005 Disclosure Procedures

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), is to update how to obtain copies of forms from the Department.

SUMMARY: The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), updates how to obtain copies of forms from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 213.053 FS.

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

DATE AND TIME:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-22.005 Disclosure Procedures.

(1) No change.

(2) Written Requests for Tax Information by a Taxpayer, Taxpayer's Representative, or Personal Representative of an Estate.

(a)1.a. No change.

b. Copies of forms may be obtained, without cost, by: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center or,~~ 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. 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).

2. through 3. No change.

(b) through (c) No change.

(3) through (7) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 213.053 FS. History--New 12-18-88, Amended 1-25-12, 5-9-13, 7-28-15, 1-1-24,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

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

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-26.008, F.A.C. (Public Use Forms), updates how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-26.008, F.A.C. (Public Use Forms), is necessary to update the information on how to obtain copies of forms from the Department.

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2825-2826), to advise the public of the draft changes to Rule 12-26.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Refunds

RULE NO.: RULE TITLE:

12-26.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-26.008, F.A.C. (Public Use Forms), is to update how to obtain copies of forms from the Department.

SUMMARY: The proposed amendment to Rule 12-26.008, F.A.C. (Public Use Forms), updates how to obtain copies of forms from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

RULEMAKING AUTHORITY: 213.06(1) FS.

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

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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-26.008 Public Use Forms.

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

(b) These forms are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at ~~www.floridarevenue.com/forms~~; or, 2) calling the Department at (850)488-6800 Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) through (8) No change.		

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-28, FLORIDA ADMINISTRATIVE CODE
REMITTANCE REQUIREMENTS FOR CLERKS OF THE COURT,
MUNICIPALITIES, AND COUNTIES
AMENDING RULE 12-28.003

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-28.003, F.A.C. (Enrollment Procedures), removes provisions redundant of Rule 12-24.011, F.A.C., regarding how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-28.003, F.A.C. (Enrollment Procedures), is necessary to remove provisions redundant of referenced Rule 12-24.011, F.A.C.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2826), to advise the public of the draft changes to Rule 12-28.003, and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Remittance Requirements for Clerks of the Court, Municipalities, and Counties

RULE NO.: RULE TITLE:

12-28.003 Enrollment Procedures

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-28.003, F.A.C. (Enrollment Procedures), is to remove provisions redundant of referenced Rule 12-24.011, F.A.C., .

SUMMARY: The proposed amendment to Rule 12-28.003, F.A.C., removes provisions redundant of Rule 12-24.011, F.A.C., regarding how to obtain copies of forms from the Department.

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), 213.13 FS.

LAW IMPLEMENTED: 28.245, 213.13, 219.07, 316.0083(1)(a)2., 3., 721.8561 FS.

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

DATE AND TIME:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-28.003 Enrollment Procedures.

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

~~(c) Copies of Form DR 600 may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 32399 0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(2) through (3) No change.

Rulemaking Authority 213.06(1), 213.13 FS. Law Implemented 28.245, 213.13, 219.07, 316.0083(1)(a)2., 3., 721.8561 FS. History—New 8-19-02, Amended 6-1-09, 6-6-11,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.005, 12A-1.008, 12A-1.010, 12A-1.037, 12A-1.0371,
12A-1.038, 12A-1.039, 12A-1.044, 12A-1.056, 12A-1.060, 12A-1.061, 12A-1.072, 12A-1.073, 12A-1.085, 12A-1.091,

12A-1.0911 AND 12A-1.097

CREATING RULE 12A-1.117

REPEALING RULES 12A-1.070 AND 12A-1.109

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.001(3), F.A.C. (Specific Exemptions), clarify that persons partially sighted who hold an identification card issued by the Division of Blind Services, as provided in section 413.091, F.S., qualify for a Consumer's Certificate of Exemption for the Blind.

The proposed amendments to Rule 12A-1.005, F.A.C., (Admissions), reflect the exemption for admissions to the National Association for Stock Car Auto Racing (NASCAR) Cup Series Championship Race held at the Homestead-Miami Speedway and for the exempt admissions to state parks, including annual entrance passes.

The proposed amendments to Rule 12A-1.037, F.A.C. (Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services) and Rule 12A-1.0371, F.A.C., (Sales of Coins, Currency, or Bullion), provide that the sale of gold, silver, and platinum bullion, or any combination thereof, in a single transaction, is exempt and remove obsolete provisions.

The proposed amendments to Rule 12A-1.039, F.A.C. (Sales for Resale), update the information on how to obtain copies of forms from the Department.

The proposed repeal of Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), and the proposed amendments to Rules 12A-1.008, 1.010, 1.037, 1.038, 1.039, 1.044, 1.056, 1.060, 1.061, 1.072, 1.073, 1.085, 1.091, and 1.0911, F.A.C., reflect the repeal of the tax on leases of real property.

The proposed amendments to Rule 12A-1.097, F.A.C., (Public Use Forms), adopt, by reference, revisions to forms used to administer sales and use tax to reflect the repeal of the tax on leases of real property, and update how to obtain

copies of forms from the Department.

The proposed repeal of Rule 12A-1.109, F.A.C. (Tax Credit Scholarship Program for Commercial Rental Property), reflect the that tax credits are no longer available under the Program and that the rule is obsolete.

Proposed new Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), provides for administration of the annual back-to-school sales tax holiday period during the month of August for certain sales of clothing, wallets, or bags having a selling price of \$100 or less per item, sales of school supplies having a selling price of \$50 or less per item, sales of learning aids and jigsaw puzzles having a sales price of \$30 or less, and personal computers and personal computer-related accessories purchased for noncommercial home or personal use having a sales price of \$1,500 or less. The exemption does not apply to sales within a theme park or entertainment complex, as defined in section 509.013(9), F.S., or within a public lodging establishment, as defined in section 509.013(4), F.S., or within an airport, as defined in section 330.27(2), F.S. The draft rule describes the items included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, articles normally sold as a unit, buy one and get one free or for a reduced price, remote sales, shipping and handling charges, layaway sales, rain checks, returns, exchanges, coupons, discounts, and rebates, repairs or alterations, gift cards, rentals of items, and merchant's license fees. The proposed rule also provides a list of items and their taxable status during the sales tax holiday period for clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule Chapter 12A-1., F.A.C. (Sales and Use Tax), are necessary to: (1) clarify the exemption for blind persons applies to partially sighted persons who hold an identification card issued by the Division of Blind Services; (2) reflect the exemption for admissions to certain NASCAR championship races and admissions to state parks as provided in section 38, Ch. 2025-208, L.O.F.; (3) reflect the exemption for gold, silver, and platinum bullion provided in section 46, Ch. 2025-208, L.O.F.; (4) reflect the repeal of the tax on real property leases effective October 1, 2025, as provided in section 37, Ch. 2025-208, L.O.F.; -A(5) reflect the repeal of the Tax Credit Scholarship Program for Commercial Rental Property as provided in section 49, Ch. 2025-208, L.O.F.; (6) provide for the annual sales tax holiday period in August for certain clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories, as provided in section 45, Ch. 2025-208, L.O.F.; and (7) update the information on how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 31, 2025 (Vol. 51, No. 148, pp. 2827-2829), to advise the public of the draft changes to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. One request was received, and a workshop was held on August 14, 2025. Prior to the workshop, the Department received written comments on August 8, 2025, regarding the proposed draft language for Rules 12A-1.008, 12A-1.044, and 12A-1.117, F.A.C. During the workshop, comments were made regarding the amendments to 12A-1.117, F.A.C., and form DR-46NT. The Department considered the comments received prior to and during the workshop and further amendments were made to Rules 12A-1.008, 12A-1.044, 12A-1.117, F.A.C., and form DR-46NT.

The Department determined that with the discontinuation of the Tax Credit Scholarship Program for Commercial Rental Property renders Rule 12A-1.109, F.A.C., no longer necessary and the rule is proposed for repeal.

The Department also determined that registration applications, forms DR-1, DR-1N and DR-1A in proposed paragraph 12A-1.097(2)(a), (b), and (d), F.A.C., should be proposed with an effective date of January 1, 2026, consistent with the date of the repeal of tax on aviation fuel. The rulemaking for these three registration applications was moved to a separate rulemaking proceeding proposed to become effective January 1, 2026.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.001	Specific Exemptions
12A-1.005	Admissions
12A-1.008	Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals
12A-1.010	Receipts from Sales by Barber Shops and Beauty Shops
12A-1.037	Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.038	Consumer's Certificate of Exemption; Exemption Certificates
12A-1.039	Sales for Resale
12A-1.044	Vending Machines
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.060	Registration
12A-1.061	Rentals, Leases, and Licenses to Use Transient Accommodations
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft (<i>Proposed Repeal</i>)
12A-1.072	Advertising Agencies
12A-1.073	Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage
12A-1.085	Exemption for Qualified Production Companies
12A-1.091	Use Tax
12A-1.0911	Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors
12A-1.097	Public Use Forms
12A-1.109	Florida Tax Credit Scholarship Program for Commercial Rental Property (<i>Proposed Repeal</i>)
12A-1.117	Annual Back-to-School Sales Tax Holiday (<i>Proposed New</i>)

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12A-1., F.A.C. (Sales and Use Tax), is to: (1) clarify the exemption for blind persons applies to partially sighted persons who hold an

identification card issued by the Division of Blind Services; (2) reflect the exemption for admissions to certain NASCAR championship races and admissions to state parks as provided in section 38, Ch. 2025-208, L.O.F.; (3) reflect the exemption for gold, silver, and platinum bullion provided in section 46, Ch. 2025-208, L.O.F.; (4) reflect the repeal of the tax on real property leases effective October 1, 2025, as provided in section 37, Ch. 2025-208, L.O.F.; (5) reflect the repeal of the Tax Credit Scholarship Program for Commercial Rental Property as provided in section 49, Ch. 2025-208, L.O.F.; (6) provide for the annual sales tax holiday period in August for certain clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories, as provided in section 45, Ch. 2025-208, L.O.F.; and (7) update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), clarify that persons partially sighted who hold an identification card issued by the Division of Blind Services, as provided in section 413.091, F.S., qualify for a Consumer's Certificate of Exemption for the Blind.

The proposed amendments to Rule 12A-1.005, F.A.C., (Admissions), reflect the exemption for admissions to the National Association for Stock Car Auto Racing (NASCAR) Cup Series Championship Race held at the Homestead-Miami Speedway and the exemption for admissions to state parks, including annual entrance passes.

The proposed amendments to Rule 12A-1.037, F.A.C. (Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services) and Rule 12A-1.0371, F.A.C., (Sales of Coins, Currency, or Bullion), provide that the sale of gold, silver, and platinum bullion, or any combination thereof, in a single transaction, is exempt, and remove obsolete provisions.

The proposed amendments to Rule 12A-1.039, F.A.C. (Sales for Resale), update the information on how to obtain copies of forms from the Department.

The proposed repeal of Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), and the proposed amendments to Rules 12A-1.008, 1.010, 1.037, 1.038, 1.039, 1.044, 1.056, 1.060, 1.061, 1.072, 1.073, 1.085, 1.091, and 1.0911, F.A.C., reflect the repeal of the tax on leases of real property.

The proposed amendments to Rule 12A-1.097, F.A.C., (Public Use Forms), adopt, by reference, revisions to forms used to administer sales and use tax to reflect the repeal of the tax on leases of real property, and update the information on how to obtain copies of forms from the Department.

The proposed repeal of Rule 12A-1.109, F.A.C. (Tax Credit Scholarship Program for Commercial Rental Property),

reflects that tax credits are no longer available under the Program.

Proposed new Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), provides for administration of the annual back-to-school sales tax holiday period during the month of August for certain sales of clothing, wallets, or bags having a selling price of \$100 or less per item, sales of school supplies having a selling price of \$50 or less per item, sales of learning aids and jigsaw puzzles having a sales price of \$30 or less, and personal computers and personal computer-related accessories purchased for noncommercial home or personal use having a sales price of \$1,500 or less. The exemption does not apply to sales within a theme park or entertainment complex, as defined in section 509.013(9), F.S., or within a public lodging establishment, as defined in section 509.013(4), F.S., or within an airport, as defined in section 330.27(2), F.S. The draft rule describes the items included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, articles normally sold as a unit, buy one and get one free or for a reduced price, remote sales, shipping and handling charges, layaway sales, rain checks, returns, exchanges, coupons, discounts, and rebates, repairs or alterations, gift cards, rentals of items, and merchant's license fees. The proposed rule also provides a list of items and their taxable status during the sales tax holiday period for clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories.

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: 125.0104(3)(k), 125.0108(2)(e), 201.11, 212.0305(3)(f), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b),(3)(a), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 202.22(6), 202.26(3), 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: 95.091(3), 92.525(1)(b), 95.091(3), 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0506(4), (11), 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.0598, 212.06, 212.0606, 212.07(1), (2), (3), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11, 212.12(1), (2), (3), (4), (5), (7), (9), (12), (13), 212.13(2), (5)(c), (d), 212.14(2), (4), (5), 212.15(1), 212.16(1), (2), 212.17(1), 212.18(2), (3)(a), 212.183, 212.1832, 212.186, 212.21(2), 213.012(2), 213.053(10), 213.235, 213.255(2), (3), 213.29, 213.35 213.37, 213.755, 213.756, 215.26 219.07, 288.1258, 290.00677, 365.172(9), 373.41492, 376.70, 376.75, 403.718, 403.7185, 443.131, 443.1315, 443.1316, 443.171(2), 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-1.001 Specific Exemptions.

(1) through (2) No change.

(3) Guide dogs for the blind.

(a) A partially sighted or blind person who holds a Consumer's Certificate of Exemption for the Blind (Form DR-152) issued by the Department may purchase or rent a guide dog and purchase food or other items for the guide dog without payment of the tax at the time of purchase. The holder of the certificate is required to provide the certificate to the selling dealer at the time of purchase or lease. The selling dealer is required to record the name, address, and identification card number of the certificate holder on the invoice or other written evidence of the sale.

(b) Any partially sighted or blind person who holds an identification card, as provided in Section 413.091, F.S., issued by the Department of Education may apply to the Department to obtain a Consumer's Certificate of Exemption for the Blind (Form DR-152). The application submitted to the Department must be signed by the applicant and contain the applicant's name, address, and number of the identification card issued pursuant to Section 413.091, F.S. This information may be submitted to the Department on Form DR-151, Blind Person's Application for Certificate of Exemption.

(4) through (6) No change.

Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1) FS. Law Implemented 212.05, 212.08(7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37, 215.26 FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20, 1-1-24,_____.

12A-1.005 Admissions.

(1) No change

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

(a) through (c) No change.

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

1. through 5. No change.

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

7. The Daytona 500 and the NASCAR Cup Series Championship Race when held at the Homestead-Miami Speedway, sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race.

(e) through (k) No change.

(l) Admissions to state parks, including annual entrance passes.

(3) through (6) No change.

Rulemaking Authority 212.04(2)(a)5., 12., (4), 212.17(8), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 616.260 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15, 1-17-18,_____.

12A-1.008 Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals.

(1) No change.

(2) Periodicals sold through rack machines.

(a) through (c) No change.

(d) When a rack machine is placed on location by the owner of the machine under a written agreement, the terms of the agreement will govern whether the lease is a lease or license to use tangible personal property or a lease or license to use real property. For the tax due ~~guidelines~~ on the purchase or lease of rack machines ~~and the lease or license to use real property for the placement of rack machines~~, see Rule 12A-1.044, F.A.C.

(3) through (7) No change.

Rulemaking Authority 212.07(1)(b), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), 212.05(1)(a), (b), (g), 212.0515(1), (2), 212.06(1)(a), (b), (16), 212.07(1), (2), 212.08(7)(o), (v), (w), (yy), (ccc), 212.18(3)(a) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, Formerly 12A-1.08, Amended 4-22-86, 12-13-88, 1-30-91, 3-17-94, 3-20-96, 6-19-01, 1-28-08,_____.

12A-1.010 Receipts from Sales by Barber Shops and Beauty Shops.

(1) through (4) No change.

~~(4)(a) When the owner or operator of a barber or beauty shop provides space to beauticians, manicurists,~~

~~specialists of massage, pedicures, or make-overs, or any person, the amount charged by the owner or operator to such person is a rental charge or license fee to use real property and is taxable, as provided in Rule 12A-1.070, F.A.C.~~

~~(b) When the owner or operator of the business is also a lessee or licensee, a credit may be taken on the owner's or operator's sales and use tax return for the amount of tax paid on the floor space that is subleased or assigned on a pro-rata basis, as provided in Rule 12A-1.070, F.A.C.~~

Rulemaking Authority 212.07(1)(b), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(g), (14), (15), (16), (19), (20), ~~212.031~~, 212.05(1), 212.07(1), 212.08(7)(v), 212.17(1), 212.18(3) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.10, Amended 12-16-91, 3-20-96, 6-19-01,_____.

12A-1.037 Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services.

(1) through (4) No change.

(5) The sale of tangible personal property, or the sale of services, under any one of the following circumstances, is taxable and is not an occasional sale if:

(a) through (f) No change.

(g) Such sale involves admissions; or taxable rentals, leases, or licenses of transient rental accommodations, ~~real property~~, parking lots, garages, docking, tie down spaces, or storage spaces for motor vehicles, boats or aircraft.

(6) through (14) No change.

(15)~~(a)~~ The sale, by a dealer, of cancelled stamps as collector's items is taxable. Rare, uncanceled stamps sold by dealers are also taxable.

~~(b) The sale, by a dealer, of gold and silver bullion is deemed to be a sale of tangible personal property and is taxable.~~

(16) through (18) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), 212.05(1)(c), (f), (j), 212.06(1)(a), (2), (3), (8), (10), 212.07(1), 212.08(7)(ww), 212.11(2), (3), 212.18(2), 213.35 FS. History—New 10-7-68, Amended 6-16-72, 10-18-78, 5-8-79, 12-23-80, 12-3-81, 7-20-82, Formerly 12A-1.37, Amended 1-2-89, 8-15-94, 6-19-01, 8-1-02,_____.

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

(1)(a) through (c) No change.

(2) The sale, use, consumption, or storage for use in this state of gold, silver, or platinum bullion, or any combination thereof, in a single transaction, is exempt ~~subject to tax~~. For purposes of this rule, “bullion” means gold, silver, or platinum in the form of bars, ingots, or plates, normally sold by weight. Finished goods, such as coins and jewelry, are not bullion. Sales of commodity contracts of bullion are not subject to tax ~~unless delivery of the commodity is taken in Florida~~.

(3)(a)~~1~~. The sale of coins or currency, in a single transaction, is exempt when the sales price charged for coins or currency that are not legal tender of the United States or legal tender of another country sold at its face value exceeds \$500.

~~(b)2~~. Example: In one transaction, an investor purchases one United States \$20 coin, called a gold double eagle, for \$295, one Krugerrand for \$295, and one one-ounce gold ingot for \$295. Because the gold double eagle is United States legal tender, its sale is not subject to tax. The sale of the gold ingot is an exempt sale ~~not a taxable sale of coins or currency but is a taxable sale~~ of bullion. The sale of the Krugerrand is a taxable sale of coins or currency. Because the portion of the sales price charged for taxable coins or currency is \$295, the transaction does not qualify for exemption and the sale of the Krugerrand ~~and the ingot~~ is taxable.

~~(b)1~~. The sale of gold, silver, or platinum bullion, or any combination thereof, in a single transaction, is exempt when the total sales price of such bullion exceeds \$500.

~~2~~. Example: An investor purchases two one-ounce gold ingots and one one-ounce platinum ingot in one transaction for \$1,020. The sale is exempt, because the sales price of the bullion exceeds \$500.

(4) through (6) No change.

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

12A-1.038 Consumer’s Certificate of Exemption; Exemption Certificates.

(1) through (4) No change.

(5) Sales exempt based on the use of the property or services.

(a) through (c) No change.

(d)1. No change.

2.a. through e. No change.

~~f. Real Property Used or Occupied for Space Flight Business Purposes. See Rule 12A-1.070, F.A.C.~~

g. through l. renumbered f. through k. No change.

(6) No change.

Rulemaking Authority 212.08(7), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.07(1), 212.08(6), (7), 212.085, 213.012(2) FS. History—New 10-7-68, Amended 6-16-72, 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04, 11-6-07, 9-1-09, 5-9-13, 2-17-15, 1-11-16, 1-17-18, ____.

12A-1.039 Sales for Resale.

(1)(a) No change.

(b) A sale for resale is exempt from the tax imposed by Chapter 212, F.S., only when the sale for resale is in strict compliance with the provisions of this rule. For purposes of this rule, a “sale for resale” includes the following sales, leases, or rentals when made to a person who is an active registered dealer. This is not intended to be an exhaustive list.

1. through 3. No change.

~~4. The lease or rental of real property to a dealer when such property will subsequently be leased, rented, or licensed by the dealer’s tenants.~~

5. through 9. renumbered 4. through 8. No change.

(c) No change.

(2) No change.

(a) No change.

(b) Dealers may obtain a copy of their Annual Resale Certificate through a secure link on the Department’s website at floridarevenue.com or may request a replacement by contacting the Department at (850)488-6800 Monday through Friday (excluding holidays). 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). Address w~~ritten requests should be addressed~~ to Account Management, Mail Stop 1-5730, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0160.

(3) through (8) No change.

Rulemaking Authority 212.07(1)(b), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(14), 212.05(1)(b), (i), 212.07(1), 212.085, 212.13(5)(c), (d), 212.18(2), (3), 212.186, 212.21(2), 213.053(10) FS.

History—New 10-7-68, Amended 1-7-70, 6-16-72, 9-26-77, 7-20-82, 4-12-84, Formerly 12A-1.39, Amended 1-2-89, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 11-6-07, 9-1-09, 5-9-13, 2-17-15, 1-11-16, ____.

12A-1.044 Vending Machines.

(1) through (4) No change.

~~(5) If the machine operator (owner or lessee) has obtained a direct pay permit from the Department, the permit may be presented to the location owner. The direct pay permit authorizes the machine operator to self-accrue and remit the tax due on the lease or license to use the real property and relieves the location owner of this obligation.~~

~~(5)(6)~~ No change.

(a) Example: When a bottler removes a drink vending machine from inventory to be placed at a location on a “fill service basis” and collects a “service charge” from the location operator for keeping the machine stocked with drinks it sells the location operator, the bottler must ~~shall declare and~~ remit to the Department of Revenue a use tax on the value of such vending machine of 6 percent when title to the vending machine remains with the bottler and the service charge collected covers stocking the machine, making necessary repairs, repainting, and maintenance. The service charge is not taxable. All parts used in repairing the machines are ~~shall be~~ taxed at 6 percent as use tax. The tax on all merchandise sold through the machine at 10 cents per bottle or more must ~~shall~~ be reported to the Department by the location operator.

(b) Example: A bottler who removes from inventory a drink vending machine to be placed at a location on a “full service basis” and pays the location owner consideration for the right to place the machine at the location must ~~shall~~ declare and remit to the Department of Revenue a use tax on the value of the vending machine when it is removed from inventory. All parts used in repairing the machine are ~~shall be~~ taxed at 6 percent as use tax. The bottler is considered to be the operator of the machine. The tax due on all merchandise sold through the machine at 10 cents per bottle or more must ~~shall~~ be reported by the bottler. ~~The location owner shall collect tax from the bottler on the amount the location owner receives as a lease or license to use the real property.~~

(c) No change.

~~(6)(7)~~ No change.

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented ~~212.031~~, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21, 1-1-24, ____.

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

(1) No change.

(a) The total amount of tax on cash sales, credit sales, installment sales, or sales made on any kind of deferred payment plan shall be due at the moment of the transaction. Except as provided in ~~rule~~ Chapter 12-24, and Rule Rules 12A-1.005 and ~~12A-1.070~~, F.A.C., and this rule, all taxes required under Chapter 212, F.S., to be collected or paid in any month, are due to the Department on the first day of the month following the date of sale or transaction. The payment and return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date of sale or transaction for a dealer to be entitled to the collection allowance and to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (i) No change.

(2) through (4) No change.

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

94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, 6-14-22, 1-1-24, ____.

12A-1.060 Registration.

(1) Persons required to register as dealers.

(a) Every person desiring to engage in or conduct any one of the following businesses in this state as a “dealer” must register with the Department of Revenue and obtain a separate certificate of registration for each place of business:

1. through 9. No change.

~~10. Lease, let, rental, or granting a license in real property;~~

11. through 18. renumbered 10. through 17. No change.

(b) through (d) No change.

(e) No change.

~~1. A taxpayer operates a shopping mall with 100 retail outlets that are leased to stores and restaurants, parking and common areas, and offices where management and accounting functions are performed. The taxpayer is required to register as a dealer because the rental of real property to the retailers is taxable under Section 212.031, F.S. The entire shopping mall is a single place of business for purposes of registration by the taxpayer.~~

2. through 7. renumbered 1. through 6. No change.

(2) through (6) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596, 212.05965, 212.06(2), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15, 1-17-18, 3-25-20, 6-14-22, ____.

12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations.

(1) through (3) No change.

(4) No change.

(a) through (g) No change.

(h) The following is a non-inclusive list of charges separately itemized on a guest's or tenant's bill, invoice, or other tangible evidence of sale that are NOT rental charges or room rates for transient accommodations:

1. through 10. No change.

11. Charges for areas that are not used as transient accommodations, such as sample and display rooms, auditoriums, office space, or garage space. See Rule ~~Rules 12A-1.070 and~~ 12A-1.073, F.A.C.

12. through 14. No change.

(5) through (10) No change.

(11) No change.

(a) No change.

(b) 1. through 2. No change.

3. The rental or lease of space for the storage of any vehicle described in paragraph (a) is subject to tax ~~due on the rental or lease of real property~~, as provided in Section 212.03(6) ~~or 212.031~~, F.S., and is not subject to the tourist development tax, as provided in Section 125.0104, F.S., the tourist impact tax, as provided in Section 125.0108, F.S., or the convention development taxes, as provided in Section 212.0305, F.S.

(c) through (d) No change.

(12) through (21) No change.

Rulemaking Authority 125.0104(3)(k), 125.0108(2)(e), 212.0305(3)(f), 212.18(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 212.02(2), (10)(a)-(g), (16), 212.03(1), (2), (3), (4), (5), (7), ~~212.031~~, 212.054(3)(h), 212.055, 212.08(6), (7)(i), (m), 212.11(1), (2), 212.12(7), (9), (12), 212.13(2), 212.18(2), (3), 213.37, 213.756 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 4-19-74, 12-11-74, 5-27-75, 10-18-78, 4-11-80, 7-20-82, 1-29-83, 6-11-85, Formerly 12A-1.61, Amended 10-16-89, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 7-1-99, 3-4-01(4), 3-4-01(2), (5), (14), 10-2-01, 8-1-02, 9-1-09, 6-28-10, 7-20-11, 5-9-13,_____.

The following is hereby repealed:

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

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, 12-12-19, 6-14-22, 12-1-23, 8-6-24, Repealed_____.

12A-1.072 Advertising Agencies.

(1) through (7) No change.

(8) Billboards. The advertising materials and services used in the creation of billboard concepts and mock-ups by an advertising agency are exempt under these provisions. However, the charge for the production of displays is taxable. ~~See Section 212.031, F.S., for the taxability of the lease or license to use billboards.~~

(9) through (10) No change.

Rulemaking Authority 212.08(7)(vv), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.06(1), 212.08(7)(v), (vv) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-20-82, Formerly 12A-1.72, Amended 3-4-01,_____.

12A-1.073 Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage.

(1) through (2) No change.

~~(3) When the lease of real property includes areas which are used for free parking the entire consideration paid by the lessee to the lessor is taxable.~~

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

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), 212.03(6), 212.06(2)(j), 212.07(2) FS. History—New 10-7-68, Amended 11-9-68, 1-7-70, 6-16-72, 10-18-78, 7-20-82, Formerly 12A-1.73, Amended 1-2-89, 7-7-92,_____.

12A-1.085 Exemption for Qualified Production Companies.

(1) through (2) No change.

(3)(a) A qualified production company that holds a valid Certificate of Exemption for Entertainment Industry Qualified Production Company may issue a copy of its certificate to the selling dealer or lessor to:

~~1. Lease, rent, or hold a license in real property used as an integral part of the performance of qualified production services, as provided in Section 212.031(1)(a)9., F.S., tax exempt;~~

2. through 3. renumbered 1. through 2.

(b) through (c) No change.

(4) through (5) No change.

Rulemaking Authority 212.18(2), 213.06(1), 288.1258(4)(c) FS. Law Implemented 212.031(1)(a)9., 212.06(1)(b), 212.08(5)(f), (12), 288.1258(4) FS. History—New 2-21-77, Amended 5-28-85, Formerly 12A-1.85, Amended 3-12-86, 12-13-88, 10-21-01, 4-26-10, 1-11-16, 11-25-25.

12A-1.091 Use Tax.

(1) through (12) No change.

(13) Any person who has purchased at retail, used, consumed, distributed or stored for use or consumption in this state tangible personal property, admissions, communication services, or leased tangible personal property, or who has leased ~~any real property~~, space or spaces in parking lots or garages for motor vehicles, hangar storage or tie down for aircraft, or docking or storage space or spaces for boats in boat docks or marinas, and cannot prove that the tax levied by Chapter 212, F.S., has been paid to his vendor or lessor ~~is shall be~~ directly liable to the state for any tax, interest, or penalty due on any such taxable transactions.

(14) through (15) No change.

Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.0596, 212.06(1)(a), (b), (4), 212.07(8) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 11-6-85, Formerly 12A-1.91, Amended 7-7-92, 6-2-93, 11-16-93, 1-4-94, 5-18-94, 6-19-01, 6-14-22, ____.

12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

(1) Scope of Rule. This rule is intended to provide for the authority to self-accrue sales and use tax, as provided in Section 212.183, F.S. This rule is also intended to provide for the authority granted by Section 212.18(3)(a), F.S., to dealers that use independent sellers or distributors regarding procedures for remitting tax directly to the Department on the retail sales price charged to the ultimate consumer.

(2) Self-accrual authorization.

(a) The Department will authorize dealers to assume the obligation of self-accruing and remitting tax directly to the Department for the following purposes:

1. through 7. No change.

~~8. The lease or license to use real property subject to the tax imposed by Section 212.031, F.S., from~~

~~independent owners or lessors of real property by dealers who are required to remit sales tax electronically under Section 213.755, F.S.~~

~~9. The lease of or license to use real property subject to the tax imposed by Section 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent property owners who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.~~

~~10. The lease or license to use real property subject to the tax imposed by Section 212.031, F.S., by operators of amusement machines or vending machines who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.~~

(b) through (k) No change.

(3) No change.

Rulemaking Authority 212.18(2), (3), 212.183, 213.06(1) FS. Law Implemented 212.054(3)(a)1., 212.0598, 212.06(11), 212.08(4)(a)2., (8), (9), 212.18(3), 212.183 FS. History—New 4-7-92, Amended 5-19-93, 9-14-93, 11-16-93, 9-30-99, 10-2-01, 6-12-03, 9-1-09, 5-9-13, 1-11-16, ____.

12A-1.097 Public Use Forms.

(1) No change.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue
Taxpayer Services

Mail Stop 3-2000

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) through (d) No change.		
(e) DR-1C	Application for Collective Registered of Living or Sleeping Accommodations (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX41783)	<u>11/25</u> ~~03/20~~
(f) through (h) No change.		
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions (~~R-01/17~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX07745)	<u>11/25</u> ~~01/17~~
(4)(a) No change.		
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17769)	<u>11/25</u> ~~02/25~~
(c) No change.		
(5)(a) No change.		
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17772)	<u>11/25</u> ~~02/25~~
(c) through (d) No change.		
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16859)	<u>11/25</u> ~~06/24~~
(f) DR-15MO	Out-of-State Purchase Return (~~R-01/16~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06363)	<u>11/25</u> ~~01/16~~
(6)(a) DR-16A	Application for Self-Accrual Authority/Direct Pay Permit (~~R-01/15~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX04858)	<u>11/25</u> ~~01/15~~
(b) DR-16P*	Sales and Use Tax Direct Pay Permit (~~R-01/16~~)	<u>11/25</u>

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06364)	01/16
(c) DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX04859)	11/25 01/15
(7) through (10) No change.		
(11) DR-46NT	Nontaxable Medical Items and General Grocery List (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16287)	11/25 07/23
(12) through (15) No change.		
(16) DR-231*	Certificate of Exemption for Entertainment Industry Qualified Production Company (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	11/25 06/12
(17) No change.		
(18)(a) DR 117000	~~Florida Tax Credit Scholarship Program for Commercial Rental Property— Application for a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref_11202)~~	10/19
(b) DR 117100	~~Florida Tax Credit Scholarship Program for Commercial Rental Property— Application to Change a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref_11203)~~	10/19
(c) DR 117200	~~Florida Tax Credit Scholarship Program for Commercial Rental Property— Application for Rescindment of a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref_11204)~~	10/19
(d) DR 117300	~~Florida Tax Credit Scholarship Program for Commercial Rental Property— Contributions Received by an Eligible Nonprofit Scholarship Funding Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref_11205)~~	10/19
(19) through (23) renumbered (18) 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), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1),

288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, ____.

The following is hereby repealed:

12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property.

Rulemaking Authority 212.099(10), 213.06(1) FS. Law Implemented 212.099 FS. History—New 10-28-19,

Repealed _____.

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

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

(a) “Airport” means a facility as defined in Section 330.27(2), F.S.

(b)1. “Clothing” means any article of wearing apparel intended to be worn on or about the human body, including all footwear, except skis, swim fins, roller blades, and skates.

2. “Clothing” does not include watches, watchbands, jewelry, umbrellas, and handkerchiefs.

(c) “Holiday period” means the month of August.

(d) “Learning aids” means flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets, including learning aids sold with school supplies for a single charge.

(e)1. “Personal computers” includes electronic book readers, calculators, laptops, desktops, handheld devices, tablets, or tower computers.

2. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

(f) “Personal computer-related accessories.”

1. The term includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and prepackaged nonrecreational software sold in a tangible form, regardless of whether the accessories are used in association with a personal computer base unit.

2. The term does not include furniture, or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

3. The term “nonrecreational software” includes software such as antivirus, word processing, financial, database, and educational software designed and intended to facilitate learning educational subjects. It does not include gaming software.

(g) “Public lodging establishment” means a facility as defined in Section 509.013(4), F.S.

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

(i) “School supplies” means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.

(j) “Theme park or entertainment complex” means a facility as defined in Section 509.013(9), F.S.

(2) Clothing Sales.

(a) During the holiday period, tax is not due of the retail sale of any article of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment

bags, with a sales price of \$100 or less per item. This exemption does not apply to sales of clothing, wallets, or bags within a theme park or entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible item of clothing, wallet, or bag, having a sales price of \$100 or less per item. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases two shirts for \$55 each. Both items are eligible for the exemption, even though the customer's total purchase price (\$110) exceeds \$100.

(c)1. The exemption does not apply to the first \$100 of price of an eligible item of clothing, wallet, or bag with a sales price of more than \$100.

2. Example: A customer purchases a pair of pants costing \$120. Tax is due on the entire \$120.

(3) School Supplies.

(a)1. During the holiday period, tax is not due of the retail sale of any item of school supplies with a sales price of \$50 or less per item. This exemption does not apply to sales of school supplies within a theme park or entertainment complex, public lodging establishment, or airport.

2. Example: A customer purchases a set of art markers for \$45. The purchase qualifies for the exemption.

3. Example: A customer purchases a set of art markers with a sales price of \$75. Tax is due on the entire \$75.

(b)1. The sales tax exemption applies to each eligible item of school supplies with a sales price of \$50 or less per item. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases 15 notebooks for \$4.50 each. All 15 items will qualify for the exemption, even though the customer's total purchase price (\$67.50) exceeds \$50.

(4) Learning Aids and Jigsaw Puzzles. During the holiday period, tax is not due of the retail sale of any learning aid or jigsaw puzzle with a sales price of \$30 or less. This exemption does not apply to sales of learning aids or jigsaw puzzles within a theme park or entertainment complex, public lodging establishment, or airport.

(5) Personal Computers and Certain Personal Computer-Related Accessories.

(a) During the holiday period, tax is not due of the retail sale of any personal computer or personal computer-related accessories for noncommercial home or personal use with a sales price of \$1,500 or less. This exemption does not apply to sales of personal computers or personal computer-related accessories within a theme park or entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible personal computer or qualifying personal computer-related accessory with a sales price of \$1,500 or less per item.

2. Example: A customer purchases a \$950 personal computer, a \$100 printer, and a \$400 tablet in a single transaction. Each item will qualify for the exemption on the sales price of the individual item.

3. Example: A customer purchases a personal computer with a sales price of \$1,700. Tax is due on the entire \$1,700.

(6) Sales of Sets Containing Both Exempt and Taxable Items.

(a) When exempt items are normally sold together with taxable merchandise as a set or single unit, the sales price of the set or single unit is subject to sales tax.

(b) Example: A gift set consisting of a wallet (which is defined as an eligible “clothing item”) and key chain (which is not defined as an eligible “clothing item”) is sold for a single price of \$35. Although the wallet would otherwise be exempt during the holiday period, the sales price of the gift set is subject to tax.

(c) Example: A packaged set consisting of a bottle of correction fluid (which is not defined as an eligible “school supply”) and pens (which are defined as an eligible “school supply”) is sold for a single price of \$10. Although the pens would otherwise be exempt during the holiday period, the sales price of the packaged set is subject to tax.

(7) Articles Normally Sold as a Unit.

(a) Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

(b) Example: A pair of shoes normally sells for \$120. The pair of shoes cannot be split in order to sell each shoe for \$60 to qualify for the exemption.

(c) Example: A two-piece suit is normally priced at \$150 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for \$75 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is \$100 or less.

(d) Example: A pen and pencil set is normally priced at \$60 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for \$30 or less in order to qualify for the exemption.

(8) Gift Cards.

(a) Eligible items purchased during the holiday period using a gift card will qualify for the exemption, regardless of when the gift card was purchased.

(b) Eligible items purchased after the holiday period using a gift card are taxable, even if the gift card was purchased during the holiday period.

(c) A gift card does not reduce the sales price of an item.

(9) Buy One, Get One Free or for a Reduced Price. The total price of items advertised as “buy one, get one free” or “buy one, get one for a reduced price” cannot be averaged in order for both items to qualify for the exemption.

(10) Exchanges.

(a) If a customer purchases an eligible item during the holiday period, then later exchanges the item for the same item (e.g., different size or different color), no tax will be due even if the exchange is made after the holiday period.

(b) If a customer purchases an eligible item during the holiday period, then later returns the item and receives credit towards the purchase of an item that did not qualify for the exemption, the new item purchased is subject to tax.

(11) Coupons, Discounts, and Rebates. The sales price of an item includes all consideration received by the retailer for that item. The price of an item is not limited to the amount paid by a customer.

(a) Manufacturer’s coupons, discounts, and rebates do not reduce the sales price of an item, because the retailer is reimbursed for the amount of any discount provided to a customer. Therefore, the amount of the reimbursement is included in the taxable sales price of an item.

(b) Store coupons, discounts, and rebates offered by the retail seller reduce the sales price of an item because they reduce the total amount received by the retail seller for the item.

(12) Rain checks. Eligible items purchased during the holiday period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the holiday period will not qualify an eligible item for the exemption if the item is actually purchased after the holiday period.

(13) Layaway sales. A layaway sale is a transaction in which merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time, and receives the merchandise at the end of the payment period. Eligible items sold as layaway sales qualify for the exemption

when the customer accepts delivery of the merchandise during the sales tax holiday period, or puts an eligible item on layaway, even if final payment is made after the sales tax holiday period.

(14) Remote Sales.

(a) Eligible items purchased through a marketplace provider or from a remote seller are exempt when the order is accepted by the marketplace provider or remote seller during the holiday period for immediate shipment, even if delivery is made after the holiday period.

(b) An order is accepted by the company when action has been taken to fill the order for immediate shipment. Actions to fill an order include assigning an “order number” to a telephone order, confirming an Internet order by an email to the customer, or placing a date received on an order received by mail.

(c) An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment even if the shipment may be delayed because of a backlog of orders or stock is currently unavailable or on back order.

(15) Shipping and Handling Charges. When separately stated shipping charges are part of the sales price, as provided in Rule 12A-1.045, F.A.C., and both taxable and exempt items are listed on a sales invoice or receipt, the shipping charges must be proportionately allocated to the charge for each item to determine the total sales price of the item. The charge for each item is divided by the total charge of all the items ordered to obtain the percentage of charge that each item bears to the total order. The amount of the shipping charge applicable to each item is calculated by multiplying the total shipping charge by the percentage of cost for each item. If an item is exempt, the associated shipping charge is also exempt.

(16) Service Warranties. The taxation of any charges for a service warranty contract depends on the taxability of the product being sold. If the retail sale of an item is exempt from tax, the charge for a service warranty sold with the item is exempt.

(17) License Fees or Other Fees imposed by Panama City and Panama City Beach. Panama City and Panama City Beach impose a 1% merchant’s license fee on retailers. The merchant’s license fee is included in the sales price of each item. When the fee is separately stated, and both taxable and exempt items are listed on a sales invoice or receipt, the merchant’s fee must be allocated to the charge for each item on the invoice. If the item is exempt, the associated merchant’s license fee is exempt.

(18) Repairs or Alterations to Eligible Items.

(a) Repairs to eligible items do not qualify for the exemption.

(b) Alterations to clothing or footwear do not qualify for the exemption, even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered is purchased.

(19) Rentals. Rentals of eligible items do not qualify for the exemption.

(20) List of Items of Clothing and Their Taxable Status During the Holiday Period. The following is a list of items of clothing and their taxable status during the holiday period, if they are sold for \$100 or less per item. This is not an exhaustive list. T = Taxable, E = Exempt.

A

T Accessories

E Barrettes and bobby pins

E Belt buckles

E Bow ties

E Hairnets, bows, clips, and hairbands

E Handbags

T Handkerchiefs

T Jewelry

T Key cases

E Neckwear

E Ponytail holders

E Scarves

E Ties

E Wallets

T Watchbands

T Watches

E Aerobic and fitness clothing

E Aprons and clothing shields

T Athletic gloves

T Athletic pads

E Athletic supporters

B

E Backpacks and book bags

E Bandanas

E Baseball cleats

E Bathing suits, caps, and cover-ups

E Belts

E Bibs

E Blouses

E Boots (except ski or fishing boots)

E Bowling shoes (purchased)

T Bowling shoes (rented)

E Bras

T Briefcases

C

T Checkbook covers (separate from wallets)

T Chest protectors

E Cleated and spiked shoes

T Cloth, lace, knitting yarns, and other fabrics

T Clothing repair items, such as thread, buttons, tapes, iron-on patches, or zippers

E Coats

E Coin purses

T Corsages and boutonnieres

T Cosmetic bags

E Costumes

E Coveralls

T Crib blankets

D-E

E Diaper bags

T Diving suits (wet and dry)

E Dresses

T Duffel bags

T Elbow pads

F

E Fanny packs

T Fins

T Fishing boots (waders)

E Fishing vests (non-flotation)

T Football pads

E Formal clothing (purchased)

T Formal clothing (rented)

G

T Garment bags

T Gloves

T Baseball

T Batting

T Bicycle

E Dress (purchased)

E Garden

T Golf

T Hockey

E Leather

T Rubber

T Surgical

T Tennis

E Work

T Goggles

E Graduation caps and gowns

E Gym suits and uniforms

H

T Hard hats

E Hats and caps

T Helmets (baseball, football, hockey, motorcycle, sports)

E Hosiery and pantyhose, including support hosiery

E Hunting vests

I-J

T Ice skates

T In-line skates

E Jackets

E Jeans

K

T Key chains

T Knee pads

L

E Lab coats

E Leggings, tights, and leg warmers

E Leotards

E Lingerie

T Luggage

M-N

T Makeup bags

E Martial arts attire

O-P

E Overshoes and rubber shoes

T Pads (football, hockey, soccer, elbow, knee, shoulder)

T Paint or dust masks

E Pants

T Patterns

T Protective masks (athletic)

E Purses

R

E Raincoats, rain hats, and ponchos

T Rented clothing or footwear (e.g., uniforms, formal wear, and bowling shoes)

T Repair of wearing apparel

E Robes

T Roller blades

T Roller skates

S

E Safety clothing

T Safety glasses

E Safety shoes

E Scout uniforms

T Shaving kits and bags

E Shawls and wraps

T Shin guards and padding

E Shirts

E Shoe inserts and insoles

E Shoes (including athletic)

E Shoulder pads (e.g., dresses, jackets)

T Shoulder pads (e.g., football, hockey, sports)

E Shorts

T Ski boots (snow)

E Ski suits (snow)

T Skin diving suits

E Skirts

E Sleepwear (nightgowns and pajamas)

E Slippers

E Slips

E Socks

T Suitcases

E Suits, slacks, and jackets

T Sunglasses

E Suspenders

E Sweatbands

E Sweaters

T Swimming masks

E Swimsuits and trunks

T

E Ties (neckties, bow ties)

E Tuxedos (purchased)

U

T Umbrellas

E Underclothes

E Uniforms (work, school, and athletic - excluding pads)

V-W

E Vests

T Weight-lifting belts

T Wigs

(21) List of School Supplies and Their Taxable Status During the Holiday Period. The following is a list of school supplies and their taxable status during the holiday period if they are sold for \$50 or less per item.

T = Taxable, E = Exempt.

E Binders

T Books not otherwise exempt

E Cellophane (transparent) tape

E Colored pencils

E Compasses

E Composition books

E Computer disks (blank CDs only)

T Computer paper

E Construction paper

T Correction tape, fluid, or pens

E Crayons

E Erasers

E Folders

E Glue (stick and liquid)

E Highlighters

E Legal pads

E Lunch boxes

E Markers

T Masking tape

E Notebook filler paper

E Notebooks

E Paste

E Pencils, including mechanical and refills

E Pens, including felt, ballpoint, fountain, highlighters, and refills

E Poster board

E Poster paper

T Printer paper

E Protractors

E Rulers

E Scissors

E Staplers and staples (used to secure paper products)

(22) List of Learning Aids and Jigsaw Puzzles and Their Taxable Status During the Holiday Period. The following is a list of learning aids and jigsaw puzzles and their taxable status during the holiday period if they are sold for \$30 or less per item. T = Taxable, E = Exempt.

E Electronic books

E Flash cards

E Interactive books

E Jigsaw puzzles

E Learning cards

E Matching games

E Memory games

E Puzzle books

E Search-and-find books

E Stacking or nesting blocks or sets

E Toys that teach reading or math skills

(23) List of Personal Computers and Related Accessories and Their Taxable Status During the Holiday Period.

The following is a list of personal computers and related accessories, and their taxable status during the holiday period if they are sold for \$1,500 or less per item. This is not an inclusive list. T = Taxable, E = Exempt.

E Cables for computers

E Calculators

E Car adaptors for laptop computers

T Cases for electronic devices (including electronic reader covers)

T CDs and DVDs (music, voice, prerecorded items)

T Cellular telephones (including smart telephones)

E Central processing units (CPU)

E Compact disk drives

E Computer for noncommercial home or personal use

E Desktop

E Laptop

E Tablet

T Computer bags

E Computer batteries

T Computer paper

E Computer towers consisting of a central processing unit, random-access memory, and a storage drive

T Computers designed and intended for recreation (games and toys)

T Copy machines and copier ink and toner

E Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)

E Blank CDs

E Diskettes

E Flash drives

E Jump drives

E Memory cards

E Portable hard drives

E Storage drives

E Thumb drives

E Zip drives

T Digital cameras

T Digital media receivers

E Docking stations (for computers)

E Electronic book readers

T Fax machines (stand-alone)

T Furniture

T Game controllers (joy sticks, nunchucks)

T Game systems and consoles

T Games and gaming software (not including electronically delivered software)

E Hard drives

E Headphones (including earbuds)

E Ink cartridges (for computer printers)

E Keyboards (for computers)

E Mice (mouse devices)

E Microphones (for computers)

E Modems

E Monitors (except devices that include a television tuner)

E Motherboards

T Music players or accessories

E Personal digital assistant devices (except cellular telephones)

E Port replicators

E Printer cartridges

E Printers (including “all-in-one” models)

T Projectors

E RAM - random access memory

T Rented computers or computer-related accessories

E Routers

E Scanners

T Smart telephones

E Software (nonrecreational)

E Antivirus

E Database

E Educational

E Financial

E Word processing

E Speakers (for computers)

E Storage drives (for computers)

T Surge protectors

E Tablets

T Tablet cases or covers

T Televisions (including digital media receivers)

T Video game consoles

E Web cameras

Rulemaking Authority 213.06(1) FS. Law Implemented 212.08(20) FS. History-New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025



DRAFT

Application for Collective Registration of Living or Sleeping Accommodations

DR-1C
R. XX/XX ~~R. 03/20~~

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

~~Effective 03/20~~

Effective XX/XX Page 1 of 4

Transient rental accommodations include each living quarter or sleeping or housekeeping accommodation provided to the public for periods of six months or less for consideration. See Rule 12A-1.061, Florida Administrative Code (F.A.C.).

Purpose of Application: This application allows an agent, representative, or management company to register multiple transient rental accommodations located in a single county on behalf of each owner to collect, report, and remit sales taxes on the rental, lease, letting, or granting of a license to use the transient rental accommodations. The agent, representative, or management company will collect, report, and remit sales and use tax, any applicable discretionary sales surtax, plus any local option transient rental tax to the Department of Revenue on behalf of each owner. ~~This application cannot be used to register commercial rental property.~~

Written Agreement Required: The agent must maintain on file a written agreement with the property owner to register on the owner's behalf. A suggested format of the written agreement is provided on the next page.

Agent Must be Registered in Each County: The agent must have a sales and use tax certificate number for each county in which transient rental accommodations are located, and for which the agent collects taxable rent. To obtain certificates for additional counties, agents must submit a *Florida Business Tax Application* (online or paper Form DR-1) incorporated by reference in Rule 12A-1.097, F.A.C., for each county.

One County Per Application: Properties listed on a single application must be located in the same county. To register properties in more than one county, submit a separate application for each county.

Property Owner Information: Complete the "Individual Property Location Information" section for each property owner or attach a schedule to the application containing the required property owner information. Be sure to include the property owner's certificate of registration number when the property has been previously registered. A sales and use tax *Certificate of Registration* (Form DR-11) will be issued to each property owner and mailed to the agent, representative, or management company. A letter containing the property's certificate number and the name of the agent, representative, or management company will be mailed to the property owner.

If you are registering a time-share unit, check the box to indicate the property is a time-share unit. Include only the unit number or other time-share designation. A *Certificate of Registration* will be issued in the name of the agent, representative, or management company.

Property Owner's Federal Identification Number: A Federal Employer Identification Number (FEIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) is required for each property owner. 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.

Suggested format for rental property written agreement:

I, _____ hereby authorize _____
(Name of Property or Time-Share Period Owner) (Name of Agent, Representative, or Management Company)
to act as my agent to rent, lease, let, or grant a license to others to use my described property (properties) or time-share
period (periods) located at _____

and to register to charge, collect, and remit sales tax levied under Chapter 212, Florida Statutes (F.S.), to the
Department of Revenue. I acknowledge that, by renting, leasing, letting, or offering a license to others to use any
transient accommodations, as defined in Rule 12A-1.061, Florida Administrative Code (F.A.C.), I am exercising a
taxable privilege under Chapter 212, F.S., and as such acknowledge that I am ultimately liable for any sales tax due the
State of Florida on such rentals, leases, lets, or licenses to use. I fully understand that should the State be unable to
collect any taxes, penalties, and interest due from the rental, lease, let, or license to use my property, a warrant for such
uncollected amount will be issued and becomes a lien against my property until satisfied.

Signature of Property Owner/Lessor

Signature of Agent, Representative, or Management Company



Application for Collective Registration of Living or Sleeping Accomodations (Continued)

R. XX/XX DR-1C
R. 03/20
Page 3 of 4

Agent, Representative, or Management Company Sales and Use Tax Registration Information

Name of Agent, Representative, or Management Company		Agent's Certificate Number for this County		County Name	
Mailing Address		City		State	
Name of Contact Person		Signature of Agent		Date	
Contact Person's Telephone Number		Agent's Name Printed or Typed			

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

Signature of Agent, Representative, or Management Company	Date
Print or Type the Name Signed Above	Title

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

**The application may also be emailed to
doc_mgr@floridarevenue.com.**

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	
Property Owner's Mailing Address		City		State	
		ZIP Code		Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	
Property Owner's Mailing Address		City		State	
		ZIP Code		Owner's Telephone Number	
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Application for Collective Registration of Living or Sleeping Accommodations (Continued)

R. XX/XX DR-1C
R. 03/20
Page 4 of 4

(Copy this page for additional sheets) Page ____

Name of Agent, Representative, or Management Company	Agent's Certificate Number for this County	County Name

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	ZIP Code
Property Owner's Mailing Address		City	State	ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	ZIP Code
Property Owner's Mailing Address		City	State	ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	ZIP Code
Property Owner's Mailing Address		City	State	ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			

Individual Property Location Information

Check this box if this property is a time-share unit. ☐

Name of Property Owner (or time-share unit number/designation)		Property Owner's SSN, FEIN or ITIN		Beginning Date of Management Agreement	
Type of Ownership ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ Limited Liability Company ☐ Business Trust ☐ Non-Business Trust ☐ Estate					
Street Address of Property		City		County	ZIP Code
Property Owner's Mailing Address		City	State	ZIP Code	Owner's Telephone Number
If owner has a sales and use tax certificate number, provide it here.		DOR USE ONLY			



DRAFT

Application for a Consumer's Certificate of Exemption Instructions

DR-5
R. XX/XX R. 01/17

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

~~Florida Administrative Code~~

Effective XX/XX ~~Effective 01/17~~

Page 1 of 4

General Information

Exemption from Florida sales and use tax is granted to certain nonprofit organizations and governmental entities that meet the criteria set forth in sections (ss.) 212.08(6), 212.08(7), and 213.12(2), Florida Statutes (F.S.). Florida law requires that these nonprofit organizations and governmental entities obtain an exemption certificate from the Department.

Application Process: This application provides the various exemption categories under which a nonprofit organization or governmental entity (political subdivision) may obtain a *Consumer's Certificate of Exemption* (Form DR-14). The information in each exemption category includes:

- who qualifies;
- what is exempt; and
- how to establish qualification for the exemption.

The Department will issue a *Consumer's Certificate of Exemption* to each nonprofit organization or governmental entity that qualifies for an exemption. The certificate will be valid for a period of five (5) years.

Renewal Process: At the end of the five-year period, the Department will use available information to determine whether your nonprofit organization or governmental entity is actively engaged in an exempt endeavor. If you are located outside Florida, the Department will request information on whether you wish to have your *Consumer's Certificate of Exemption* renewed. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

When the Department is able to determine that your nonprofit organization or governmental entity continues to be actively engaged in an exempt endeavor using available information, a new *Consumer's Certificate of Exemption* will be issued. When the Department is unable to make a determination based on the available information, a letter requesting the documentation listed in "How to Establish Qualification" for the appropriate exemption category will be mailed to you. If you fail to respond to the written requests, your certificate will expire and will not be renewed.

Sales and Use Tax Registration: If your nonprofit organization or governmental entity will be selling items, or will be leasing or renting ~~commercial or~~ transient rental property to others in Florida, you will also need to register with the Department to collect, report, and pay sales and use tax. To register, go to our website at www.floridarevenue.com. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

Questions? If you have any questions about the application process, call Account Management at ~~850-400-6000~~, Monday through Friday (excluding holidays). [850-717-6628](tel:850-717-6628).

For a written reply to questions, email exemptions@floridarevenue.com.

Exemption Categories

501(c)(3) Organizations

Who qualifies? Organizations determined by the Internal Revenue Service (IRS) to be currently exempt from federal income tax pursuant to Internal Revenue Code (IRC) 501(c)(3) ["501(c)(3) nonprofit organization"].

What is exempt? Purchases and leases of items or services by, and rentals or leases of ~~real property and~~ living or sleeping accommodations to, a nonprofit organization that are used in carrying on the organization's customary nonprofit activities.

How to Establish Qualification as a Single Organization. Verify that the federal employer identification number (FEIN) included in the application is identical to the FEIN contained in the determination letter for 501(c)(3) federal tax status issued by the IRS. Your organization's federal tax exemption status will be verified using the FEIN that you provide and the IRS *Exempt Organizations Select Check* [publication of organizations exempt from federal income tax under IRC 501(c)(3)].

A limited liability company (LLC) whose sole member is a 501(c)(3) nonprofit organization may receive the benefit of its member's federal tax-exempt status. To establish qualification, provide:

- A copy of the Articles of Incorporation establishing that a 501(c)(3) nonprofit organization is the sole member of the LLC; and
- A letter signed by a corporate officer stating that the LLC and the 501(c)(3) nonprofit organization perform the same business activities and that the LLC is disregarded for federal income tax purposes.

Option to Establish Qualifications for a Group of Organizations:

- Attach a list of the following information for each subsidiary applying for exemption: legal name, mailing address, location address, and FEIN;
- Provide a copy of the determination letter for 501(c)(3) federal tax status issued by the IRS (including the list of qualified subsidiary organizations); and
- Provide a copy of any changes submitted to the IRS regarding information for the subsidiaries applying for exemption.

Community Cemeteries

Who qualifies? Nonprofit corporations determined by the IRS to be currently exempt from federal income tax pursuant to IRC 501(c)(13) that operate a cemetery donated by deed to the community.

What is exempt? Purchases and leases of items or services by the qualified nonprofit corporation used in maintaining the donated cemetery.

How to Establish Qualification.

Provide:

- A copy of the determination letter for 501(c)(13) federal tax status issued by the IRS; and
- A copy of the deed transferring the cemetery property to the community.

Credit Unions

Who qualifies? State-chartered and federally-chartered credit unions.

What is exempt? Purchases and leases by the credit union.

How to Establish Qualification. Include the charter number issued to the credit union by the National Credit Union Administration.

Fair Associations

Who qualifies? Nonprofit fair associations incorporated and permitted by the Florida Department of Agriculture and Consumer Services to conduct and operate public fairs or expositions in Florida as provided in Chapter 616, F.S. See Rule Chapter 5H-23, Florida Administrative Code (F.A.C.).

What is exempt?

- The sale, use, lease, rental, or grant of license to use items, ~~or services, or real property~~ made directly to or by a qualified fair association;
- Rentals and subleases of items ~~or real property~~ between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee for the furnishing of amusement rides;
- Charges by a qualified fair association or its agents for parking, admissions, or for temporary parking of vehicles used for sleeping quarters;
- Charges for rentals by the owner of the central amusement attraction and the owner of an amusement ride for furnishing amusement rides at a public fair or exposition; and
- Other transactions incurred directly by the fair association in the financing, construction, and operation of a fair, exposition, or other event or facility authorized by s. 616.08, F.S.

What is taxable?

- Sales of tangible personal property made by a fair association through an agent or independent contractor;
- Sales of admissions and tangible personal property by a concessionaire, vendor, exhibitor, or licensee; and
- Rentals and subleases of tangible personal property ~~or real property~~ between the owner of the central amusement attraction and a concessionaire, vendor, exhibitor, or licensee that are not for the furnishing of amusement rides.

How to Establish Qualification. Provide a copy of the Fair Permit, FDACS-06118, issued by the Florida Department of Agriculture and Consumer Services.

Florida Retired Educators Association

Who qualifies? The Florida Retired Educators Association (Association) and its units (chapters).

What is exempt? Purchases of office supplies, equipment, and publications by the Association or by its units (chapters).

How to Establish Qualification.

Provide:

- A copy of the Association's Articles of Incorporation; and
- If applying separately as a unit (chapter), a copy of documentation establishing the unit (chapter) as a part of the Association.

Library Cooperatives

Who qualifies? Library cooperatives that are certified under s. 257.41(2), F.S.

What is exempt? Purchases and leases of items or services by, and rentals or leases of ~~real property and~~ living or sleeping accommodations to, a certified library cooperative.

How to Establish Qualification. Provide a copy of the certificate or letter of designation under s. 257.41(2), F.S. (Issued by the Florida Department of State, Division of Library and Information Services.)

Nonprofit Cooperative Hospital Laundry

Who qualifies? A Florida nonprofit corporation treated as a cooperative under Subchapter T, IRC, for federal income tax purposes whose sole purpose is to offer laundry supplies and services to their members who have been determined by the IRS to be exempt from federal income tax under IRC 501(c)(3).

What is exempt? Purchases and leases of items or services by, and rentals or leases of ~~real property and~~ living or sleeping accommodations to, a nonprofit cooperative hospital laundry.

How to Establish Qualification.

Provide:

- A copy of the cooperative Articles of Incorporation;
- A list of all members of the cooperative and the federal identification number of each member; and
- A copy of documentation establishing treatment as a cooperative association under Subchapter T, IRC.

Nonprofit Water Systems

Who qualifies? A nonprofit corporation that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(12), whose sole or primary function is to construct, maintain, or operate a water system in Florida.

What is exempt? Purchases and leases of items or services by, and rentals or leases of ~~real property and~~ living or sleeping accommodations to, a nonprofit water system.

How to Establish Qualification.

Provide:

- A copy of the corporation's Articles of Incorporation; and
- A copy of the determination letter for 501(c)(4) or 501(c)(12) federal tax status issued by the IRS.

Organizations Benefiting Minors

Who qualifies? A Florida nonprofit corporation whose primary purpose is to provide activities contributing to the development of good character or good sportsmanship, or to the educational or cultural development, of minors. Only the level of the organization that has a salaried executive officer or an elected non-salaried executive officer qualifies.

What is exempt? Purchases and leases of items or services by, and rentals or leases of ~~real property and~~ living or sleeping accommodations to, the organization benefiting minors. Sales of donated property (any property transferred to the organization for less than 50 percent of its fair market value) by the organization benefiting minors.

How to Establish Qualification.

Provide:

- A copy of the organization's Articles of Incorporation;
- A copy of documentation containing the organization's current executive officer (i.e., the most recent annual report filed with the Florida Department of State); and
- A description of the activities conducted by the organization which contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors.

Parent-Teacher Organization or Association

Who qualifies? Any parent-teacher organization (PTO) or parent-teacher association (PTA) that is associated with a school having grades K through 12 and whose purpose is to raise funds for the school.

What is exempt? Purchases and leases of items or services by, and rentals or leases of ~~real property and~~ living or sleeping accommodations to, the PTO or PTA. See Rule 12A-1.0011, F.A.C., for the purchase and sale of fundraising items. Necessary goods and services requested by a PTO or PTA to be purchased by a school district when funds for the purchase are provided by the PTO or PTA to the school district.

How to Establish Qualification. Provide a copy of the Bylaws of the PTO or PTA.

Political Subdivisions

Who qualifies? Federal government, and state, county, municipality, or political subdivision.

What is exempt? Purchases and leases of items or services directly by, and rentals or leases of ~~real property and~~ living or sleeping accommodations directly to, the governmental entity. Necessary goods and services requested by the following groups and organizations when funds for the purchase are provided by the group or organization to the political subdivision:

- School districts that purchase for a PTO or PTA;
- Municipality or county that purchases for a REACT group, neighborhood crime watch group, or locally recognized organizations solely engaged in youth activities that contribute to the development of good character or good sportsmanship, or to the educational or cultural development, of minors; and
- Public libraries that purchase for groups solely engaged in fundraising activities for the library.

How to Establish Qualification. Provide a copy of the statute or law creating or describing the federal or state agency, county, municipality, or political subdivision.

Religious Institutions with Established Physical Place for Worship

Who qualifies? Any church, synagogue or other religious institution with an established physical place for worship at which nonprofit religious services and activities are regularly conducted and carried on.

What is exempt? Purchases and leases of items or services directly by, and rentals or leases of ~~real property and~~ living or sleeping accommodations directly to, a qualified religious institution used in carrying on its customary nonprofit religious activities. Sales and leases of items of tangible personal property by the qualified religious institution.

How to Establish Qualification.

Provide:

- A copy of the institution's Articles of Organization or Articles of Incorporation;
- Documentation that the institution maintains a physical place for worship (e.g., a copy of a lease or use agreement, mortgage, insurance policy, or utility billings issued to the institution for the physical place of worship); and
- A copy of a schedule of services and activities regularly conducted at the physical place for worship.

Religious Institutions as Providers of Free

Transportation Services to Church Members and Others

Who qualifies? Any nonprofit corporation whose sole purpose is to provide free transportation services to church members, their families, and other church attendees.

What is exempt? Purchases and leases of items or services directly by, and rentals or leases of ~~real property and~~ living or sleeping accommodations directly to, a qualified provider of transportation services used in carrying on its free transportation services to church members, their families, and other church attendees.

How to Establish Qualification. Provide a copy of the corporation's Articles of Incorporation.

Religious Institutions as Governing or Administrative Offices

Who qualifies? Any nonprofit state, nonprofit district, or other nonprofit governing or administrative office that functions to assist or regulate the customary activities of religious institutions.

What is exempt? Purchases and leases of items or services directly by, and rentals or leases of ~~real property and~~ living or sleeping accommodations directly to, a qualified nonprofit governing or administrative office used in carrying on its customary nonprofit religious activities.

How to Establish Qualification.

Provide:

- A copy of the Articles of Organization or Articles of Incorporation; and
- A copy of documentation establishing the organizational structure of the religious institution.

Schools, Colleges, and Universities

Who qualifies? Any state tax-supported school, college, or university.

What is exempt? Purchases and leases of items or services by, and rentals or leases of ~~real property and~~ living or sleeping accommodations to, a qualified school, college, or university.

How to Establish Qualification. Provide documentation that public funds are used to fund the school, college, or university.

Veterans' Organizations

Who qualifies? Any nationally chartered or recognized veterans' organization and its auxiliaries (posts) that holds a current exemption from federal income tax under IRC 501(c)(4) or 501(c)(19).

What is exempt? Purchases and leases of items or services by, and rentals or leases of ~~real property and~~ living or sleeping accommodations to, a qualified veterans' organization and its auxiliaries used in carrying on its customary veterans' organization activities. Sales of food or drink by qualified veterans' organizations in connection with customary veterans' organization activities to members of qualified veterans' organizations.

How to Establish Qualification as a Single Organization.

Provide:

- A copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS; and
- If applying separately as an auxiliary or post of a veterans' organization, a copy of documentation establishing the auxiliary or post as a part of the veterans' organization.

Option to Establish Qualification as a Group of a national veterans' organization and its auxiliaries or posts.

- Attach a list of the following information for each auxiliary or post applying for exemption: legal name, mailing address, location address, and FEIN; and
- Provide a copy of the determination letter for 501(c)(4) or 501(c)(19) federal tax status issued by the IRS for the national organization and for each auxiliary or post applying for exemption.

Volunteer Fire Departments

Who qualifies? Any Florida nonprofit corporation that is a volunteer fire department.

What is exempt? Purchases of firefighting and rescue service equipment and supplies by the volunteer fire department.

How to Establish Qualification. Provide a copy of the volunteer fire department's Articles of Incorporation.



FLORIDA



Application for a Consumer's Certificate of Exemption

DR-5

~~R. XX/XXR-01/17~~

~~TO~~

~~Rule 12A-1.007~~

~~Florida Administrative Code~~

~~Effective 01/17~~

Page 4 of 4

Mail with Supporting Documentation to:

Account Management-Exemptions
Florida Department of Revenue
PO Box 6480
Tallahassee FL 32314-6480

Exemption category for which you are applying (check only one):

☐ 501(c)(3) Organization	☐ Parent-Teacher Organization or Association
☐ Community Cemetery	☐ Political Subdivision
☐ Credit Union	☐ Religious Institution - <u>physical place for worship</u>
☐ Fair Association	☐ Religious Institution - transportation provider
☐ Florida Retired Educators Association	☐ Religious Institution - governing or administrative
☐ Library Cooperative	☐ School, College, or University
☐ Nonprofit Cooperative Hospital Laundry	☐ Veterans' Organization
☐ Nonprofit Water System	☐ Volunteer Fire Department
☐ Organization Benefiting Minors	

Legal Name of Organization or Political Subdivision		Federal Employer Identification Number (FEIN)
Street		Business Phone
City	State	ZIP
Mailing Address (If different than above)		Alternate Phone
City	State	ZIP
Name of Contact Person		Title
Email Address - Your email address is treated as confidential information (s. 213.053, F.S.), and is not subject to disclosure as public records (s. 119.071, F.S.).		
Credit Union Charter Number - If you are applying as a credit union.		

Your **privacy** is important to the Department. To protect your privacy, access to personal information about your organization is limited to the person who has signed this *Application for a Consumer's Certificate of Exemption*. To ensure that information is not provided without your consent, a written request from you is required if you wish to receive a secured email regarding this Application. If so, the Department will send information regarding this Application using its secure email software. This software will require additional steps before you can access the information. If you do not want to receive information by email, any information regarding this Application will be mailed to you.

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

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Consumer's Certificate of Exemption* will only be used in the manner authorized for this organization under s. 212.08(6), (7), or 213.12(2), F.S.

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

Signature

Title

Print Name

Date



DRAFT

Instructions for Consolidated Sales and Use Tax Return

R. XX/XX DR-7N

~~R. 04/25~~

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

Effective XX/XX ~~Effective 02/25~~

Page 1 of 7

Sales Tax on Commercial Rentals Repealed Effective October 1, 2025 See TIP 25A01-04

Account Changes

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

To notify us in writing, mail a letter to:
Account Management - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160

Be sure to include your business partner number, your consolidated sales tax filing number, and the certificate number for each location in any written correspondence sent to the Department.

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

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

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

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

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

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

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

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

Vendor software: You may purchase software from a software vendor to file and pay sales and use tax electronically. While you may use purchased software to file your sales and use tax electronically, you may not use software to create paper (alternative or substitute) returns to file with the Department.

If you use vendor software to prepare a "tax calculation worksheet," do not file the worksheet with the Department as a tax return. To ensure proper credit to your account, be sure to transfer information from the worksheet to your personalized return.

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

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

Florida Annual Resale Certificate

Registered sales and use tax dealers are provided a Florida Annual Resale Certificate to make tax-exempt purchases or rentals of property or services for resale. You may provide a paper or electronic copy of your current Florida Annual Resale Certificate or the certificate number to any seller when making purchases or rentals of property or services that you intend to resell or re-rent as part of your business. You may provide your Florida Annual Resale Certificate or certificate number for either the consolidated number (80-code number) or for an active location reported under the consolidated number. If you purchase or rent property or services that will be used in your business, your Florida Annual Resale Certificate should **not** be used.

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

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

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

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

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

Proper Collection of Tax

Collecting the right amount of tax is important because mistakes will cost you money. Florida's general state sales tax rate is 6%. Additionally, most counties also have a local option discretionary sales surtax. Surtax rates are published in the *Discretionary Sales Surtax Information* form (DR-15DSS) each year and

Instructions for Consolidated Sales and Use Tax Return continued

available online at floridarevenue.com/forms under the Discretionary Sales Surtax and Tourist Development Tax Rates section.

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

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

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

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

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

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

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

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

Line-by-Line Instructions

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

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

Line A. Sales/Services/Electricity

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

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

Florida Statutes [F.S.], and 4.35% imposed under Chapter 212, F.S.), plus surtax. You must also report this amount on Line 17.

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

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

Column 1. Gross Sales - Enter the total amount of gross sales.

Do **not** include:

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

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption* (Form DR-14).

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

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

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

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

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

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

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

Gross Sales × Surtax Rate = Discretionary Sales Surtax due.

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

Line-by-Line Instructions continued

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

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

$\$100 \div 1.045 = \$95.69$ (gross sales)
 $\$100 - \$95.69 = \$4.31$ (tax due, including surtax due)
 $\$95.69 \times .005 = \$4.78$ [surtax portion to be reported on Line 15(d)]

Line B. Taxable Purchases - Use Tax

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

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

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

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

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

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

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

Line C. Commercial Rentals

(2% Plus County Surtax Rate)

~~Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 2%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation).~~

Sales Tax on Commercial Rentals Repealed

Effective October 1, 2025.

See TIP 25A01-04

The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.

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

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

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

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

Line C(a). Less Sales Tax Scholarship Credits

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

Line D. Transient Rentals

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

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

Form DR-15TDT (*Local Option Transient Rental Tax Rates/ Tourist Development Tax Rates*) is available at floridarevenue.com/forms in the Sales and Use Tax section. It provides a listing of county local option transient rental rates and whether the local option tax is collected and administered by the county or by the Department of Revenue.

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

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

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

Line-by-Line Instructions continued

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

Line E. Food & Beverage Vending

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

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

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

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

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

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

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

$\$100 \div 1.0686 = \$93.58$ (gross sales)
 $\$100 - \$93.58 = \$6.42$ (tax due, including surtax due)
 $\$93.58 \times .005 = \$4.7$ [surtax portion to be reported on Line 15(d)]

Line 5. Total Amount of Tax Due

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

Line 6. Less Lawful Deductions

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

- If you are claiming any approved Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

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

Line 7. Net Tax Due

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

Lines 8 - 9. Estimated Tax

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

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

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

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

Line 9. Plus Estimated Tax Due Current Month

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

Three Methods for Computing Estimated Tax

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

Method 1 - Average Tax Liability

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

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

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

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

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

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

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

Line-by-Line Instructions continued

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

Method 2 – Current Month/Previous Year

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

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

Method 3 – Current Month

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

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

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

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

Line 10. Amount Due

Subtract the amount on Line 8 from Line 7. Add the amount on Line 9. Enter the result on Line 10. **The amount entered on Line 10 on Form DR-15CON cannot be negative.**

Line 11. Less Collection Allowance

When you electronically file your consolidated sales and use tax return and pay timely, you are entitled to deduct a collection allowance of 2.5% (0.025) of the first \$1,200 of the Amount Due (Line 10), **not to exceed \$30 on each location return (Form DR-7)**. You are **not** entitled to a collection allowance if you file your return or make your payment by a method other than electronic means.

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 11 blank. The Department will calculate the collection allowance and transfer that amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic

return. You cannot make this choice after your electronic return is filed.

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

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

If your return or payment is late, the minimum penalty is \$50 for each location (reported on a separate location return, Form DR-7) included in your consolidated sales and use tax return, **even if you file a late return with no tax due.**

Line 13. Plus Interest

If your payment is late, you owe interest on the Amount Due (Line 10). Florida law provides a floating rate of interest for late payments of taxes and fees due, including discretionary sales surtax. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and available on the Department's website at floridarevenue.com/taxes/rates.

Line 14. Amount Due with Return

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

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

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

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

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

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

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

If you have locations in any Florida counties that impose a discretionary sales surtax, the applicable surtax rate is printed on each DR-7 return. For out-of-state locations, the DR-7 returns will **not** show a discretionary sales surtax rate. However, all dealers must collect discretionary sales surtax on taxable sales when the transaction occurs in, or delivery is into, a county that imposes a surtax. Use the chart on Page 5 to help you determine when and at what rate to collect discretionary sales surtax.

For motor vehicle and mobile home sales, use the surtax rate of the county identified as the residence address of the purchaser on the registration or title document for the motor vehicle or mobile home. The surtax applies to the first \$5,000 of the sales amount on any item of tangible personal property.

The \$5,000 limitation does not apply to ~~rentals of real property, transient rentals, or services.~~

Include discretionary sales surtax with tax reported on Lines A through E in Column 4 of all your location returns. Do not send discretionary sales surtax collections to the county tax collector's office.

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

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

On your DR-7 returns and your DR-15CON return, enter the amount in excess of \$5,000 on each single sale of taxable tangible personal property (reported on Line A) and the amount in excess of \$5,000 for each single purchase for which sales tax and discretionary sales surtax is due (reported on Line B).

Example: If you sold a single item for \$7,000, enter \$2,000 (the amount over \$5,000) on Line 15(a). Do **NOT** include exempt sales reported in Column 2.

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

On each of your location returns, enter the amount of taxable sales and purchases included in Column 3 that are not subject to discretionary sales surtax. This includes services and tangible personal property delivered into non-surtax counties that are subject to sales tax, but not subject to discretionary sales surtax. Do **NOT** include exempt sales reported in Column 2.

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

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

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

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

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

Line 16. Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits

Enter the total Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits, visit floridarevenue.com/taxes/sfo.

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

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

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

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

Line 19. Taxable Sales from Amusement Machines

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

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

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

Line 21. Other Authorized Credits

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

Signature(s)

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

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

Contact Us

Forms are available at floridarevenue.com/forms.

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

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

For a written reply to tax questions, email Taxpayer Services at fdortaxpaverservices@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.

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-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-15CON	Consolidated Summary Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.



DRAFT

Instructions for

DR-15

Sales and Use Tax Returns

R. XX/XX
Effective XX/XX

DR-15N
R. 01/25
Rule 12A-1.097, F.A.C.
Effective 02/25
Page 1 of 8

Sales Tax on Commercial Rentals
Repealed Effective October 1, 2025.
See TIP 25A01-04

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

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

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

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

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

Due: _____
Late After: _____

E-file/E-pay Only

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

The quickest way to file an amended return is online.

Visit floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

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

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

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

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

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

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

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

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

Account Changes

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

To notify us in writing, mail a letter to:

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

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

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

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

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

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

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

Florida Annual Resale Certificate

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

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

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

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

- For each tax-exempt customer, use your customer's Florida sales tax certificate number to obtain a vendor authorization number.

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

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

Proper Collection of Tax

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

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

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

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

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

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

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

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

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

Line-by-Line Instructions

Line A. Sales/Services/Electricity

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

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

Line-by-Line Instructions continued

R. XX/XX

DR-15N

~~R. 04/25~~

Page 4 of 8

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

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

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

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

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

Column 2. Exempt Sales - Enter the total amount of tax-exempt sales included in Line A, Column 1. Enter "0" if none. Some examples of tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption* (Form DR-14).

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

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

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

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

Amusement and Vending Machine Sales

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

Total machine receipts ÷ Tax Rate Divisor = Gross Sales.

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

Gross Sales x Surtax Rate = Discretionary Sales Surtax due.

- If you operate vending machines containing food or beverage items, complete Line E.

- If you operate amusement machines, include receipts in Line A and also complete Line 19.

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

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

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

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

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

Line B. Taxable Purchases - Use Tax

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

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

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

Column 1. Gross Sales - Not Applicable

Column 2. Exempt Sales - Not Applicable

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

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

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

Line C. Commercial Rentals
~~(2% Plus County Surtax Rate)~~

~~Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 2%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.~~

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

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

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

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

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

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

Line D. Transient Rentals

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

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

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

Form DR-15TDT (*Local Option Transient Rental Tax Rates* [Tourist Development Tax Rates]) is available at floridarevenue.com/forms in the Sales and Use Tax section. It provides a listing of county local option transient rental rates and whether the local option tax is collected by the county or by the Department of Revenue.

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

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

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

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

Line E. Food & Beverage Vending

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

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

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

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

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

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

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

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

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

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

$\$93.58 \times .005 = \$47$ [surtax portion to be reported on Line 15(d)]

Line 5. Total Amount of Tax Due

Add the amounts in Column 4, Lines A, B, C, D, and E.

Subtract the amount on Line C(a), Column 4, from the total and enter the result on Line 5.

Line 6. Less Lawful Deductions

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

- If you are claiming any approved Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits, report the amount of the credits on Line 6 and on Line 16.
- Do not include documentation with your return.

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

Line 7. Net Tax Due

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

Lines 8 - 9. Estimated Tax

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

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

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

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

Line 9. Plus Estimated Tax Due Current Month

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

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

Three Methods for Computing Estimated Tax

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

Method 1 – Average Tax Liability

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

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

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

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

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

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

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

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

Method 2 – Current Month/Previous Year

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

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

Method 3 – Current Month

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

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

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

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

Line 10. Amount Due

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

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

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

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

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

Line 12. Plus Penalty

For late returns and payments, the penalty is either:

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

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

Line 13. Plus Interest

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

Line 14. Amount Due with Return

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Line 16. Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits

Enter the total Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits on Line 16 and include the total amount of credits in the amount entered on Line 6. For more information on the Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credits, visit floridarevenue.com/taxes/sfo.

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

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

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

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

Line 19. Taxable Sales from Amusement Machines

Enter the amount of taxable sales from amusement machines.

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

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

Line 21. Other Authorized Credits

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

Signature(s)

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

Contact Us

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

Forms are available at floridarevenue.com/forms.

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

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.

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-15

Sales and Use Tax Return
Rule 12A-1.097, F.A.C.

Form DR-26S

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



DRAFT

Instructions for

DR-15EZ

Sales and Use Tax Returns

DR-15EZ
~~R. 06/24~~
Rule 12A-1.097, F.A.C.
~~Effective 06/24~~
Effective XX/XX Page 1 of 7

Sales Tax on Commercial Rentals Repealed
Effective October 1, 2025.
See TIP 25A01-04

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

Businesses that:

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

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

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

Collection Allowance

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

Verify a Resale or Exemption Certificate:

Online: Visit
floridarevenue.com/taxes/certificates

Phone: 877-357-3725

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

Education Website

Visit the Department's Taxpayer Education webpage for additional information and tutorials at
floridarevenue.com/taxes/education.

Complete the Back of the Return First!

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

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

Signature _____

Signature _____

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

Discretionary Sales Surtax Information

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

B. Total Discretionary Sales Surtax Due

E-file / E-pay to Receive Collection Allowance

Please do not fold or staple.

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

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

Florida Sales and Use Tax Return DR-15EZ

Reporting Period: _____

Certificate Number: _____

Surtax Rate: _____

Location/Mailing Address Changes:

New Location Address: _____

Telephone Number: () _____

New Mailing Address: _____

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

Amount Due From Line 9
On Reverse Side

Due: _____

Late After: _____

HD/PM DATE: ____/____/____

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

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

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

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

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

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

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

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

a confirmation number for your records. If you telefile, remember:

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

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

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

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

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

The quickest way to file an amended return is online. Visit floridarevenue.com to submit your amended return electronically and pay any additional tax due or report an overpayment.

Florida Sales and Use Tax Return
Reporting Period: **T** **DR-15EZ**

Certificate Number: _____
Surtax Rate: _____

Amended replacement

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

Due: _____
Late After: _____

Location/Mailing Address Changes:
New Location Address: _____
Telephone Number: () _____
New Mailing Address: _____
Amount Due From Line 9 On Reverse Side: _____

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

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

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

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

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

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

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

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

Account Changes

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

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

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

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

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

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

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

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

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

Florida Annual Resale Certificate

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

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

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

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

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

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

Proper Collection of Tax

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

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

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

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

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

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

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

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

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

Line-by-Line Instructions

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

Lines 1 through 4 Instructions to Only Report Tax on Commercial Rentals (2% Plus County Surtax Rate)

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

Commercial rentals include the renting, leasing, letting, or granting a license to use or occupy real property. Sales tax at the rate of 2%, plus discretionary sales surtax, is due on the total consideration charged for commercial property. The consideration charged may include charges for property taxes (whether paid to the landlord or directly to the county tax collector's office), or common-area maintenance. Rentals, leases, and licenses to use or occupy real property by related persons are also considered commercial rentals (e.g., a corporate owner leases property to his or her corporation). ~~The \$5,000 limitation for discretionary sales surtax does not apply to commercial rentals.~~

**Sales Tax on Commercial Rentals
Repealed Effective October 1, 2025.
See TIP 25A01-04**

Line 1. Gross Sales

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

Line 2. Exempt Sales

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

Line 3. Taxable Sales/Purchases

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

Line 4. Total Tax Due

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

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

Line 1. Gross Sales

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

Line 2. Exempt Sales

Enter the total amount of tax-exempt sales or rentals included in Line 1. Enter "0" if none. Tax-exempt sales are sales for resale, sales of items specifically exempt, and sales to organizations that hold a *Florida Consumer's Certificate of Exemption* (Form DR-14).

Line 3. Taxable Sales/Purchases

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

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

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

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

How to compute Line 3

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

Line 4. Total Tax Due

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

Line 5. Less Lawful Deductions

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

Line 6. Less Department of Revenue Credit Memo

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

Line 7. Net Tax Due

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

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

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

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

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

If you are entitled to a collection allowance, you may choose to donate the allowance to the Educational Enhancement Trust Fund. This fund is used to purchase up-to-date technology for classrooms in local school districts in Florida. If you are eligible and choose to donate your collection allowance to education, check the "donate to education" box and leave Line 8 blank. The Department will calculate the collection allowance and transfer that

amount to the Educational Enhancement Trust Fund. You must make this choice on **each** original and timely filed electronic return. You cannot make this choice after your electronic return is filed.

Penalty

For late returns and payments, the penalty is either:

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

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

Interest

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

Line 9. Amount Due With Return

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

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

Discretionary Sales Surtax Information Lines A – B

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

NOTE: If you make sales or deliveries into any county with a different surtax rate, you cannot file a DR-15EZ return and must file Form DR-15 instead.

Please contact the Department immediately by calling Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

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

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

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

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

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

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

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

On the back of your return, on Line A, enter the total of all sales and purchases not subject to discretionary sales surtax. This normally consists of sales of single items that exceed the \$5,000 discretionary sales surtax limit. Do **NOT** include exempt sales reported on Line 2. ~~Commercial rentals are not subject to the \$5,000 discretionary sales~~

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

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

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

~~surtax limit.~~ The example for Line A illustrates a transaction where the \$5,000 limit applies and what information should be reported on Line A.

Example for Line A

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

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

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

Line B. Total Discretionary Sales Surtax Due

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

Example for Line B

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

Signature(s)

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

Contact Us

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

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

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

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

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**.

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



Out-of-State Purchase Return

Have You Bought or Received Merchandise from Out of State or through the Internet?

You Might Owe Florida Tax.

DR-15MO
R. XX/XX ~~R. 01/10~~
~~TC 01/10~~
~~Rule 12A-1.097~~
Florida Administrative Code
Effective 01/10
Rule 12A-1.097, F.A.C.
Effective XX/XX
Page 1 of 2

File and Pay Online - It's fast, easy, and secure!

Visit floridarevenue.com/taxes/consumer to pay online. You will need to enter your bank account and contact information.

Instructions for Out-of-State Purchase Return

Line 1. Enter the total amount paid for all taxable goods you purchased through the Internet, from out of state, in another country, or through mail-order companies during the quarter for which you are filing this return.

Do **not** include purchases on which Florida sales or use tax has been paid.

Line 2. Multiply Line 1 by .06. If the result is less than \$1, do not complete or mail this return.

Line 3. If you paid sales tax on these goods to another state, the District of Columbia, or a U.S. territory, enter the amount paid on Line 3. **You cannot claim credit for tax paid in a foreign country.**

Line 4. Subtract Line 3 from Line 2 and enter the result on Line 4. If the result is less than \$1, do not complete or mail this return.

Line 5. If your return and payment are late, you owe interest on the Total Tax Due (Line 4). Florida law provides

a floating rate of interest for late payments of taxes. Interest rates, including daily rates, are published in Tax Information Publications that are updated semiannually on January 1 and July 1 each year and posted online at floridarevenue.com/taxes/tips.

Line 6. Enter the total tax and interest due (Line 4 plus Line 5).

Sign and date the back of the return.

Mail your return with payment to:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0100

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

floridarevenue.com/privacy

Use black ink. Example A - Handwritten Example B - Typed

Detach Here

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

Florida Department of Revenue Out-of-State Purchase Return

Do not use this form if you are a registered Florida sales tax dealer or if you purchased an aircraft or boat.

DR-15MO
~~R. 01/10~~
R. XX/XX

Purchases made for quarter ending / (see Quarterly Schedule)

Social Security Number* - -

Federal Employer ID No. -

Insert (A)

Purchaser's Name (Print or Type)

Address

City State ZIP

DR-15MO

_____ DOLLARS _____ CENTS

1. Amount Purchased
(Enter total from Schedule of Purchases)

2. Tax (Line 1 x .06)

3. Less Credits (Taxes paid)

4. Total Tax Due
(Line 2 minus Line 3)

5. Interest

6. Amount Due
(Total of Lines 4 and 5)

(A)

If you are not a citizen of the United States and you do not have a social security number, provide your complete Visa number or Individual Tax Identification Number (ITIN):

Have You Bought or Received Merchandise from Out of State or through the Internet? You Might Owe Florida Tax.

Florida law imposes a 6 percent use tax on out-of-state purchases if sales tax was not paid at the time of purchase. Use tax generally applies to items purchased outside Florida, including another country, that are brought or delivered into this state and would have been taxed if purchased in Florida. Examples include: purchases made through the Internet, mail-order catalog purchases, purchases made in another country, furniture purchased from dealers located in another state, or computer equipment ordered from out-of-state vendors.

If an out-of-state seller did not collect sales tax, the burden to voluntarily comply with Florida law is **yours**. You must send your payment directly to the Florida Department of Revenue. This payment is required by section 212.06(8), Florida Statutes.

Is there an exception?

Yes. Items purchased and **used** in another state, territory of the United States, or the District of Columbia for six months or longer before being brought into Florida are not subject to use tax. Items purchased and used in another country do not qualify for this exception.

Is there a credit for any tax paid at the time of purchase?

Yes. If you paid 6 percent or more sales tax to an out-of-state seller at the time of purchase, no tax is due. However, if the out-of-state seller charged **less** than 6 percent tax, you must pay "use tax" equal to the difference between what you paid in tax and the 6 percent tax imposed by Florida.

Example: You purchase an item from a company located in Georgia. The Georgia company charges you a lawfully imposed Georgia sales tax of 4 percent. You must pay an additional 2 percent Florida use tax.

- Any sales tax paid in another country cannot be used as a credit against the Florida tax due.
- If the amount of tax due to Florida is less than \$1, you do not have to pay the tax.

When must the tax be paid?

The tax is due on the first day of the month following the quarter in which purchases are made and is late after the 20th. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your payment and return must be postmarked on the first business day after the 20th. However, taxpayers who make occasional purchases from out of state find it easier to pay Florida tax when the purchase is made.

Example: If you purchased an item from outside Florida on February 1, the tax is due on April 1 and is late after April 20.

Quarterly Schedule

Purchases made	Tax due	Tax late after
January - March	April 1	April 20
April - June	July 1	July 20
July - September	October 1	October 20
October - December	January 1	January 20

Normally, the Department will waive penalties for taxpayers who voluntarily pay use tax liabilities. Failure to voluntarily comply with Florida sales and use tax laws subjects you to certain penalties.

Note: A registered Florida dealer should not use the *Out-of-State Purchase Return* (Form DR-15MO) to send in use tax. Registered Florida dealers should send in any use tax due on their sales and use tax returns as explained in the instructions for their returns.

Also, taxpayers who purchase an aircraft or boat outside Florida and then bring the aircraft or boat into this state should **NOT** use Form DR-15MO to report their use tax. The Department provides **Form DR-15AIR, Sales and Use Tax Return for Aircraft** for reporting and paying use tax on the purchase of an aircraft. When use tax is due on a boat purchase, tax is paid to the county tax collector, licensed private tag agency, or the Department of Highway Safety and Motor Vehicles when registering the boat in Florida.

For Information and Forms

Information, forms, and tutorials are available on our website:

floridarevenue.com

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:

Taxpayer Services MS-3 2000

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32309-0112

Insert (B)

Get the Latest Tax Information

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

Tax Information Publications (TIPs).

Proposed rules, notices of rule development workshops, and more.

Go to: floridarevenue.com/dor/subscribe

Listing the purchased items for which you computed the total shown on Line 1 is optional; however, it will help assure that no future tax bills are issued by the Department for those items.

Schedule of Purchases			
Items Purchased	Purchased From	Date Received	Amount Paid
Total (Enter on Line 1)			

Signature of Taxpayer

Date

(B)

Contact Us

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

Forms 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 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**.



Application for Self-Accrual Authority ~~Direct Pay Permit~~ Sales and Use Tax

~~Effective 01/15~~

MAIL TO:
ACCOUNT MANAGEMENT - MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0160 or e

Effective XX/XX

THIS AREA FOR DOR USE ONLY

PERMIT NO. _____

EFF DATE

EXP DATE _____

PART I - Taxpayer Information

or, email to
doc mgr@floridarevenue.com.

Business Name		Sales Tax Certificate Number *	
		- -	
Street Address		Federal Employer Identification Number (FEIN)	
		-	
City	State	ZIP	U.S. DOT Common Carrier Number **
Name of Contact		Telephone Number - Including Area Code	
		- -	
Contact Mailing Address (if different than above)	City	State	ZIP

* You must have a Florida sales tax certificate number before submitting this request. **If you have not registered for sales and use tax and do not have a certificate number**, you must complete and submit a *Florida Business Tax Application* (Form DR-1).

PART II - Self-Accrual Category For Which You Are Applying (*check only one*):

Check the box next to the appropriate self-accrual authority type that describes your company's qualifying circumstances. See instructions for detailed descriptions of each category.

Apportionment (APP)

- ☐ Air carriers engaged in interstate or foreign commerce.
- ☐ Vessels engaged in interstate or foreign commerce.**
- ☐ Railroads engaged in interstate or foreign commerce.**
- ☐ Motor vehicles (common carriers) engaged in interstate or foreign commerce.**

**** Common carriers must attach a copy of their letter of authority from the U.S. Department of Transportation (DOT).**

Purchases of Tangible Personal Property (TPP)

- ☐ Annual purchases of tangible personal property in excess of \$10 million.
- ☐ Annual purchases of tangible personal property in excess of \$100,000 – taxability unknown at time of purchase.

Promotional Materials (PRO)

- ☐ Purchases of promotional materials – taxability unknown at time of purchase.

~~Real Property Leases (RPL)~~

- ~~☐ Dealers required to remit sales tax electronically, who lease property from a number of independent property owners.~~
- ~~☐ Dealers who lease real property from a number of independent property owners and, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.~~
- ~~☐ Operators of amusement or vending machines who lease real property from others.~~

PART III - Certification

I understand that a Sales and Use Tax Direct Pay Permit may only be used for the purposes indicated in section 212.183, Florida Statutes. Under penalties of perjury, I declare that I have read the information provided in this Application and that the facts stated in it are true.

Signature of Owner, Partner, Corporate Officer or Member

Title

Print Name _____

Date _____

**Information and Instructions for Completing
Application for Self-Accrual Authority / Direct Pay Permit
Sales and Use Tax**

DR-16A
~~R. 01/15~~
Page 2

Section (s.) 212.183, Florida Statutes (F.S.), allows the Department to authorize certain sales tax dealers to pay directly to the Department. Qualifying entities will be issued a direct pay permit to provide to their suppliers instead of paying sales tax on authorized purchases or leases. Only one permit is required for all of your business locations.

- > Complete Part I.
- > Complete Part II by reviewing the self-accrual authority categories and checking the category that qualifies your business for a direct pay permit.
- > Complete and sign Part III. **Incomplete or unsigned applications will be returned.**
- > If you are a common carrier and are applying under the apportionment category, you must attach a copy of your letter of authority from the U.S. Department of Transportation (DOT).
- > **Mail or deliver your completed application to:**
ACCOUNT MANAGEMENT - MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0160

**The application may also
be emailed to
doc_mgr@floridarevenue.com.**

Self-Accrual Categories – Sales and Use Tax

Apportionment (APP)

- The apportionment of tax by eligible air carriers for the purchase or use of tangible personal property, as provided in s. 212.0598, F.S.
- The partial exemption applicable to vessels and parts thereof used in interstate or foreign commerce for the purchase of vessels and parts thereof, as provided in s. 212.08(8), F.S., and Rule 12A-1.064, Florida Administrative Code (F.A.C.).
- The partial exemption applicable to railroads and parts thereof used in interstate or foreign commerce by licensed railroad carriers for purchases of tangible personal property, as provided in s. 212.08(9)(a), F.S., and Rule 12A-1.064, F.A.C.
- The partial exemption applicable to motor vehicles and parts thereof used in interstate or foreign commerce by licensed common carriers, as provided in s. 212.08(9)(b), F.S., and Rule 12A-1.064, F.A.C.

Purchases of Tangible Personal Property (TPP)

- The purchase of tangible personal property by dealers who annually purchase in excess of \$10 million of taxable tangible personal property in any county for the dealer's own use.

To speak with a Department representative, call Taxpayer Services at 850-488-6800. For a written reply to tax questions, email fdortaxpayerservices@floridarevenue.com.

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

~~For written replies to tax questions, write to:
TAXPAYER SERVICES - MS 8 2800
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0112~~

To find a **taxpayer service center** near you, go to:
floridarevenue.com/taxes/servicecenters

- The purchase of tangible personal property by dealers who annually purchase at least \$100,000 of taxable tangible personal property, including maintenance and repairs for the dealer's own use, when the taxable status of such property will be known only upon its use. The taxable status of the property will be known upon its use when the dealer's normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.

Promotional Materials (PRO)

The purchase of promotional materials, as defined in s. 212.06(11)(b), F.S., by dealers who are unable to determine at the time of purchase whether the promotional materials will be used in Florida or exported from Florida only when the seller of promoted subscriptions to publications sold in Florida is a registered dealer and is remitting sales tax to the Department on publications sold in Florida. The dealer purchasing and distributing promotional materials and the seller of the promoted subscriptions to publications are not required to be the same person.

~~Real Property Leases (RPL)~~

- ~~• The lease or license to use real property subject to tax under s. 212.031, F.S., by dealers who are required to remit sales tax electronically, as provided under s. 212.755, F.S., from a number of independent owners or lessors of real property.~~
- ~~• The lease or license to use real property subject to the tax imposed under s. 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent property owners who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.~~
- ~~• The lease or license to use real property subject to the tax imposed under s. 212.031, F.S., by operators of amusement machines or vending machines who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.~~

Contact Us

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

~~Information, forms, and tutorials are available on our website: floridarevenue.com~~

~~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~~

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.



DRAFT

Sales and Use Tax Direct Pay Permit

Issued Pursuant to Chapter 212, Florida Statutes

R. XX/XX DR-16P
Effective XX/XX ~~R. 01/10~~
~~TC~~
Rule 12A-1.097, F.A.C.
~~Effective 04/16~~

Permit Number	Effective Date	Expiration Date	Self-Accrual Authority Type

The entity named below has met the requirements for self-accrual authority as indicated above.

Business Partner #:

This permit authorizes the holder to self-accrue the sales tax due as defined in Chapter 212, Florida Statutes (F.S.), and described below.

Authorized Uses of the Direct Pay Permit

Apportionment (APP)

- ✓ The apportionment of tax by eligible **air carriers** for the purchase or use of tangible personal property, as provided in section (s.) 212.0598, F.S.
- ✓ The partial exemption applicable to **vessels** and parts thereof used in interstate or foreign commerce for the purchase of vessels and parts thereof, as provided in s. 212.08(8), F.S., and Rule 12A-1.0641, Florida Administrative Code (F.A.C.).
- ✓ The partial exemption applicable to **railroads** and parts thereof used in interstate or foreign commerce by licensed railroad carriers for purchases of tangible personal property, as provided in s. 212.08(9)(a), F.S., and Rule 12A-1.064, F.A.C.
- ✓ The partial exemption applicable to **motor vehicles** and parts thereof used in interstate or foreign commerce by **licensed common carriers**, as provided in s. 212.08(9)(b), F.S., and Rule 12A-1.064, F.A.C.

Purchases of Tangible Personal Property (TPP)

- ✓ The purchase of tangible personal property by dealers who annually **purchase in excess of \$10 million of taxable tangible personal property** in any county for the dealer's own use.
- ✓ The purchase of tangible personal property by dealers who annually **purchase at least \$100,000 of taxable tangible personal property**, including maintenance and repairs for the dealer's own use, when the taxable status of the property will only be known by its use. The taxable status of the property will be known by its use when the dealer's normal trade or business characteristics require the dealer to purchase tangible personal property that will either become a component part of a product manufactured for sale or will be used and consumed by the dealer.

Promotional Materials (PRO)

- ✓ The purchase of promotional materials, as defined in s. 212.06(11)(b), F.S., by dealers who are unable to determine at the time of purchase whether the promotional materials will be used in Florida or exported from Florida only when the seller of promoted subscriptions to publications sold in Florida is a registered dealer and is remitting sales tax to the Department on publications sold in Florida. The dealer purchasing and distributing promotional materials and the seller of the promoted subscriptions to publications are not required to be the same person.

~~Real Property Leases (RPL)~~

- ~~✓ The lease or license to use real property subject to tax under s. 212.031, F.S., by dealers who are required to remit sales tax electronically, as provided under s. 213.755, F.S., from a number of independent owners or lessors of real property.~~
- ~~✓ The lease of or license to use real property subject to the tax imposed by s. 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent property owners who, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.~~
- ~~✓ The lease or license to use real property subject to the tax imposed by s. 212.031, F.S., by operators of amusement machines or vending machines who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.~~

General Information for All Direct Pay Permit Holders

Each permit holder must have a valid dealer's *Sales and Use Tax Certificate of Registration* (Form DR-11) or *Certificate of Authorization to Pay Use Tax* (Form DR-11U). Upon cancellation of either certificate, this permit must be canceled and surrendered.

Permit holders may provide a copy of this permit to a selling dealer instead of paying tax for authorized purchases to the selling dealer.

Permit holders are required to file tax returns according to their filing frequency and pay to the Department the amount of sales and use tax due on transactions for which this permit was extended. A tax return must be filed, according to the filing frequency, even if no tax is due.

Record keeping requirements:

- Every holder of a *Sales and Use Tax Direct Pay Permit* is required to keep and preserve all information and documentation necessary to substantiate the holder's authorization for the permit. The holder is also required to document the payment of all tax due on its purchases of tangible personal property and services.
- A dealer of tangible personal property and services is not required to collect sales and use tax, as identified on the direct pay permit, on sales made to the permit holder.
- Permit holders and dealers selling to permit holders are required to keep these records until the taxes imposed and administered by Chapter 212, F.S., may no longer be determined and assessed under s. 95.091(3), F.S.
- Electronic storage of all required records through use of imaging, microfiche, or other electronic storage media will be sufficient compliance with the provisions of this subsection.

This permit expires five years from the effective date listed on the permit. The Department will provide a renewal notice to the permit holder 60 days prior to the expiration date of the permit. A person who does not receive a renewal notice or needs more information regarding the notice may contact Account Management, MS 1-5730, Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0160.

In the event the original *Sales And Use Tax Direct Pay Permit* is lost or destroyed, the permit holder may obtain a replacement by visiting any local Department of Revenue service center or calling the Department at 850-488-6800. ~~Send~~ written requests to Account Management, MS 1-5730, Florida Department of Revenue, 5050 W Tennessee St, Tallahassee FL 32399-0160.

Mail

Or,

A replacement request may also be emailed to

Account Management at

doc_mgr@floridarevenue.com

To find a taxpayer service center near you, go to:
floridarevenue.com/taxes/servicecenters

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com



DRAFT

Renewal Notice and Application for Sales and Use Tax Direct Pay Permit

Issued Pursuant to Chapter 212, Florida Statutes

R. XX/XX DR-16R
Rule 12A-1.097, F.A.C. R. 01/15
Effective XX/XX
~~Rule 12A-1.097~~
~~Florida Administrative Code~~
~~Effective 01/15~~

Permit Number

Effective Date

Expiration Date

Self-Accrual Authority Type

Business Partner No.:

THIS AREA FOR DOR USE ONLY

PERMIT NO. _____

EFF DATE _____

EXP DATE _____

This is to notify you that the permit described above will soon expire. In order to maintain your self-accrual authority, you must complete and sign this renewal application and return it to the Department prior to the expiration date shown above.

PART I - Self-Accrual Category For Which You Are Renewing (*check only one*):

Check the box next to the appropriate self-accrual authority type that describes your company's qualifying circumstances.

Apportionment (APP)

- ☐ Air carriers engaged in interstate or foreign commerce.
- ☐ Vessels engaged in interstate or foreign commerce.*
- ☐ Railroads engaged in interstate or foreign commerce.*
- ☐ Motor vehicles (common carriers) engaged in interstate or foreign commerce.*

* Common carriers must attach a copy of their letter of authority from the U.S. Department of Transportation (DOT).

Purchases of Tangible Personal Property (TPP)

- ☐ Annual purchases of tangible personal property in excess of \$10 million.
- ☐ Annual purchases of tangible personal property in excess of \$100,000 – taxability unknown at time of purchase.

Promotional Materials (PRO)

- ☐ Purchases of promotional materials – taxability unknown at time of purchase.

~~Real Property Leases (RPL)~~

- ~~☐ Dealers required to remit sales tax electronically, who lease property from a number of independent property owners.~~
- ~~☐ Dealers who lease real property from a number of independent property owners and, except for the lease or license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.~~
- ~~☐ Operators of amusement or vending machines who lease real property from others.~~

PART II - Certification

I understand that a Sales and Use Tax Direct Pay Permit may only be used for the purposes indicated in section 212.183, Florida Statutes. Under penalties of perjury, I declare that I have read the information provided in this Application and that the facts stated in it are true.

Signature of Owner, Partner, Corporate Officer or Member

Title

Print Name

Date

REMEMBER TO:

- > Complete and sign the original renewal application.
- > Return the original application to the address below:

ACCOUNT MANAGEMENT - MS 1-5730
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0160

Or,

You may email this application to: doc_mgr@floridarevenue.com

To speak with a Department 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.

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

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.

Contact Us

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

~~For written replies to tax questions, write to:
TAXPAYER SERVICES - MS 3-2000
FLORIDA DEPARTMENT OF REVENUE
5050 W TENNESSEE ST
TALLAHASSEE FL 32399-0112~~

~~Information, forms, and tutorials are available on our website: floridarevenue.com~~

~~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~~

To find a **taxpayer service center** near you, go to:
floridarevenue.com/taxes/servicecenters



DRAFT

Nontaxable Medical Items and General Grocery List

DR-46NT
R. ~~07/20~~ 11/25
Rule 12A-1.097, F.A.C.
Effective ~~07/20~~ 11/25
Page 1 of 3

Chemical Compounds and Test Kits

Chemical compounds and test kits used for the diagnosis or treatment of disease, illness, or injury, dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs are EXEMPT. In addition, the following chemical compounds and test kits (including replacement parts) for HUMAN USE are EXEMPT, with or without a prescription.

Allergy test kits that use human blood to test for the most common allergens
Anemia meters and test kits
Antibodies to Hepatitis C test kits
Bilirubin test kits (blood or urine)
Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury
Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills
Blood pressure monitors, kits, and parts
Breast self-exam kits
Fecal occult blood tests (colorectal tests)
Hemoglobin test kits
Human Immunodeficiency Virus (HIV) test kits and systems
Influenza AB test kits
Middle ear monitors
Prostate Specific Antigen (PSA) test kits
Prothrombin (clotting factor) test kits
Thermometers, for human use
Thyroid Stimulating Hormone (TSH) test kits
Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury
Urinary tract infection test kits
Vaginal acidity (pH) test kits

Chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury are TAXABLE.

Common Household Remedies

Tax is not imposed on any common household remedy dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs. In addition, the following common household remedies are specifically EXEMPT with or without a prescription.

Adhesive tape
Alcohol, alcohol wipes, and alcohol swabs containing ethyl or isopropyl alcohol
Allergy relief products
Ammonia inhalants/smelling salts
Analgesics (pain relievers)
Antacids
Antifungal treatment drugs
Antiseptics
Asthma preparations
Astringents, except cosmetic
Band-aids
Bandages and bandaging materials
Boric acid ointments
Bronchial inhalation solutions
Bronchial inhalers
Burn ointments and lotions, including sunburn ointments generally sold for use in treatment of sunburn
Calamine lotion
Camphor
Castor oil
Cod liver oil
Cold capsules and remedies
Cold sore and canker remedies
Cough and cold items, such as cough drops and cough syrups
Denture adhesive products
Diarrhea aids and remedies
Digestive aids
Disinfectants, for use on humans
Diuretics
Earache products and ear wax removal products
Enema preparations
Epsom salts
External analgesic patch, plaster, and poultice
Eye bandage, patch, and occlusor
Eye drops, lotions, ointments and washes, contact lens lubricating and rewetting solutions (Contact lens cleaning solutions and disinfectants are TAXABLE.)
First aid kits

Common Household Remedies - continued

Foot products (bunion pads, medicated callus pads and removers, corn pads or plasters, ingrown toenail preparations, and athlete's foot treatments)
Gargles, intended for medical use
Gauze
Glucose for treatment or diagnosis of diabetes
Glycerin products, intended for medical use
Hay fever aid products
Headache relief aid products
Hot or cold disposable packs for medical purposes
Hydrogen peroxide
Insect bite and sting preparations
Insulin
Ipecac
Itch and rash relievers, including feminine anti-itch creams
Laxatives and cathartics
Lice treatments (pediculicides), including shampoos, combs, and sprays
Liniments
Lip balms, ices, and salves
Lotions, medicated
Menstrual cramp relievers
Mercurochrome
Milk of Magnesia
Mineral oil
Minoxidil for hair regrowth
Motion sickness remedies
Nasal drops and sprays
Nicotine replacement therapies, including nicotine patches, gums, and lozenges
Ointments, medicated
Pain relievers, oral or topical Petroleum jelly and gauze
Poison ivy and oak relief preparations
Rectal preparations (hemorrhoid and rash)

Sinus relievers
Sitz bath solution
****Sunscreen as defined in s. 212.08(7)(eeee), F.S.**
Suppositories, except contraceptives
Teething lotions and powders
Throat lozenges
Toothache relievers
Wart removers
Witch hazel
Worming treatments (anthelmintics), for human use

*** A product registered by the United States Environmental Protection Agency which is designated to deter insects from landing on or biting a target and is intended for application to the skin of a person.**

Cosmetics and Toilet Articles

Cosmetics and toilet articles **ARE TAXABLE**, even when the cosmetic or toilet article contains medicinal ingredients. Examples of cosmetics are cold cream, ~~suntan lotion~~, makeup, body lotion, soap, hair spray, shaving products, cologne, perfume, shampoo, and deodorant. Cosmetics and toilet articles are **EXEMPT** only when dispensed according to an individual prescription or prescriptions written by a licensed practitioner authorized by Florida law to prescribe medicinal drugs.

Oral Hygiene Products

The following oral hygiene products are exempt from sales tax:

- Electric and manual toothbrushes
- Toothpaste
- Dental floss and dental picks
- Oral irrigators
- Mouthwash

Prosthetic Appliances or Orthopedic Appliances

Prosthetic or orthopedic appliances dispensed according to an individual prescription written by a licensed practitioner (a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law) are **EXEMPT**.

In addition, the following prosthetic and orthopedic appliances are specifically **EXEMPT** under Florida law or have been certified by the Department of Health as **EXEMPT** without a prescription.

- Abdominal belts
- Arch, foot, and heel supports; gels, insoles, and cushions, excluding shoe liners and pads
- Artificial eyes
- Artificial limbs
- Artificial noses and ears
- Back braces
- Batteries, for use in prosthetic and orthopedic appliances
- Braces and supports worn on the body to correct or alleviate a physical incapacity or injury
- Canes (all)
- Crutches, crutch tips, and pads
- Dentures, denture repair kits, and cushions
- Dialysis machines and artificial kidney machines, parts, and accessories
- Fluidic breathing assistors; portable resuscitators
- Hearing aids (repair parts, batteries, wires, condensers)

Prosthetic Appliances or Orthopedic Appliances - continued

- Heart stimulators and external defibrillators
- Mastectomy pads
- Ostomy pouch and accessories
- Patient safety vests
- Rupture belts
- Suspensories
- Trusses
- Urine collectors and accessories
- Walkers, including walker chairs
- Walking bars
- Wheelchairs, including powered models, their parts, and repairs

Other Exempt Medical Items

- Hypodermic needles and syringes
- Lithotripters

Marijuana and marijuana delivery devices when sold for medicinal use to a qualified patient by a medical marijuana treatment center, except that delivery devices intended for the medical use of marijuana by smoking need not be dispensed from a medical marijuana treatment center in order to qualify as marijuana delivery devices. A qualified patient is a resident of Florida that has been added to the medical marijuana use registry by a qualified physician and has presented a qualified patient identification card to the medical marijuana treatment center.

Medical products and supplies used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity that are temporarily or permanently incorporated into a patient or client or an animal by a licensed practitioner or a licensed veterinarian are **EXEMPT**. Examples are dental bridges and crowns.

Medical products, supplies, or devices are **EXEMPT** when they are:

1. dispensed under federal or state law only by the prescription or order of a licensed practitioner, e.g., "Rx only" or "CAUTION: Federal law restricts this device to sale by or on the order of a [designation of a licensed health care practitioner authorized to use or order the use of the device]"; and
2. intended for use on a single patient and are not intended to be reusable.

Some examples of items that would meet these requirements are:

- Artificial arteries, heart valves, and larynxes

Other Exempt Medical Items - continued

- Bone cement, nails, pins, plates, screws, and wax
- Catheters
- Eyelid load prosthesis
- Pacemakers

Unless listed as a specifically tax-exempt item, sales of medical equipment to physicians, dentists, hospitals, clinics, and like establishments are **TAXABLE**, even though the equipment may be used in connection with medical treatment.

Optical Goods

Prescription eyeglasses, lenses, and contact lenses, including items that become a part thereof, are **EXEMPT**. Standard or stock eyeglasses and other parts sold without a prescription are **TAXABLE**.

Products to Absorb Menstrual Flow

Products used to absorb menstrual flow are **EXEMPT** from Tax. Some examples of items that would be **EXEMPT** are:

- Menstrual cups
- Panty liners
- Sanitary napkins
- Tampons

Diapers and Incontinence Products for Human Use

- Diapers (all ages)
- Incontinence undergarments
- Incontinence pads
- Incontinence liners

Items for Independent Living

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

A bed rail selling for \$110 or less.

A grab bar selling for \$100 or less.

A shower seat selling for \$100 or less.

General Groceries

The following general classifications of grocery products are **EXEMPT** from tax. However, food products prepared and sold for immediate consumption (except food products prepared off the seller's premises and sold in the original container or sliced into smaller portions), sold as part of a prepared meal (whether hot or cold), or sold for immediate consumption within a place where the entrance is subject to an admission charge are **TAXABLE**. Sandwiches sold ready for immediate consumption are **TAXABLE**.

General Groceries - continued

Baked goods and baking mixes
Baking and cooking items advertised and normally sold for use in cooking or baking, such as chocolate morsels, flavored frostings, glazed or candied fruits, marshmallows, powdered sugar, or food items intended for decorating baked goods
Bread or flour products
Breakfast bars, cereal bars, granola bars, and other nutritional food bars, including those that are candy-coated or chocolate-coated
Butter
Canned foods
Cereal and cereal products
Cheese and cheese products
Cocoa
Coffee and coffee substitutes
Condiments and relishes, including seasoning sauces and spreads, such as mayonnaise, ketchup, or mustard
Cookies, including chocolate-coated or cream-filled
Crackers
Dairy products
Dairy substitutes
Dietary substitutes (including herbal supplements)
Drinking water, including water enhanced by the addition of minerals (except when carbonation or flavorings have been added to the water in the manufacturing process)
Eggs and egg products
Fish, shellfish, and other fish products
Food coloring
Food supplements
Frozen foods
Fruit (including fruit sliced, chunked, or otherwise cut by the retailer)
Fruit snacks, fruit roll-ups, and dried fruit, including those sweetened with sugar or other sweeteners
Gelatins, puddings, and fillings, including flavored gelatin desserts, puddings, custards, parfaits, pie fillings, and gelatin base salads
Grain products and pastas, including macaroni and noodle products, rice and rice dishes
Honey
Ice cream, frozen yogurt, sherbet, and similar frozen dairy or nondairy products sold in units larger than one pint (Ice cream, frozen yogurt, and similar frozen dairy or nondairy products in cones, small cups, or pints, and popsicles,

General Groceries - continued

frozen fruit bars, or other novelty items, whether sold separately or in multiple units are TAXABLE.)
Jams, jellies, and preserves
Margarine
Marshmallows
Meal replacement powders and drinks, including liquid food supplements
Meat and meat products
Meat substitutes
Milk and milk products, including products intended to be mixed with milk
Natural fruit juices containing 100 percent fruit juices (Fruit drinks labeled ades, beverages, cocktails, drink or fruit or vegetable flavor, flavored, or flavorings are TAXABLE.)
Peanut butter
Poultry and poultry products
Salad dressings and dressing mixes
Salt, salt tablets, pepper, spices, seeds, herbs, seasonings, blends, extracts, and flavorings, whether natural or artificial
Sandwich spreads
Sauces and gravies
Seafood and seafood products
Snack foods, including chips, corn chips, potato chips, cheese puffs and c . . . jacks, edible seeds, pork rinds, and pretzels, including those that are chocolate-coated, honey-coated, or candy-coated (Candy and like items regarded and advertised as candy, as indicated on the label, are TAXABLE.)
Spreads, except those cooked or prepared on the seller's premises
Sugar, sugar products, and substitutes
Tea (including herbal tea), unless sold in liquid form
Vegetables and vegetable products, including natural vegetable products that include natural vegetable juices
Vegetable juices, natural (except those labeled as ades, beverages, cocktails, drink, or fruit or vegetable flavor, flavored, or flavorings)
Vegetable oils, lard, olive oil, shortenings, and oleomargarine
Vegetable salads, fresh (except those sold cooked with eating utensils)
Vitamins and minerals

Bakeries, Pastry Shops, or Similar Establishments

Bakery products sold by bakeries, pastry shops, or similar establishments that do not have eating facilities are EXEMPT.

Bakery products sold by bakeries, pastry shops, or similar establishments that have eating facilities are TAXABLE, except when sold for consumption off premises. Bakery products sold in quantities of five (5) or fewer are presumed to be TAXABLE. Bakery products, regardless of the quantity, that are not packaged with an intention by the customer to consume the products off the premises are also presumed to be TAXABLE.

Exempt Infant Supplies

Baby food
Baby formulas, liquid or powder
Baby teething lotion
Baby teething powder
Oral electrolyte solutions for infants and children

Exempt Miscellaneous Items

Batteries - only sizes specified are exempt: AA-cell, AAA-cell, C-cell, D-cell, 6-volt, 9-volt and any size battery for hearing aids and prosthetic or orthopedic devices.

Bibles, hymn books, and prayer books
Flags, United States or official state flag of Florida

Seeds and Fertilizers

Fertilizers, including peat, topsoil, and manure^{1 and 2}
Seeds, including field, garden, and flower (no exemption certificate required)
Fungicides^{1 and 2}
Herbicides^{1 and 2}
Insecticides^{1 and 2}
Pesticides^{1 and 2}
Seedlings, cuttings, plants, and fruit or nut trees used to produce food for humans²
Weed killers^{1 and 2}

¹ Exempt if used for application on or in cultivation of crops, groves, and home vegetable gardens or by commercial nurserymen.

² The purchaser **must** furnish the seller a certificate stating that the item is used exclusively for exempt purposes.



DRAFT

**Certificate of Exemption
for Entertainment Industry
Qualified Production Company**

DR-231
R. ~~XX/XX~~ **R. 06/12**
~~TC 08/24~~
Rule 12A-1.097, F.A.C.
Effective XX/XX ~~Effective 05/13~~

Contact Name :
Address 1 :
Address 2 :
Address 3 :
Address 4 :

Federal EIN :
Certificate # :
Effective Date :
Expiration Date :

This certifies that the production company named above is exempt from the payment of Florida sales and use tax under the conditions specified in section 288.1258, Florida Statutes (F.S.). The production company is authorized to extend a signed copy of this certificate to dealers and suppliers for the purchasing, leasing, or renting of qualified production equipment ~~and the renting or leasing of real property used exclusively for production activities.~~

The production company named above is fully responsible for paying sales and use tax on purchases or leases of equipment ~~and real property~~ that do not qualify for the exemption. This certificate may not be used for purchasing, leasing, or renting of equipment ~~or real property~~ that does not meet the criteria as defined in section 288.1258, F.S. The producer may authorize an employee to make tax-exempt purchases, leases, or rentals of qualifying items from dealers or suppliers on the production company's behalf. All purchases, leases, or rentals are subject to audit by the Florida Department of Revenue.

A photocopy of this certificate must be given to each seller from whom you make purchases so the records of the seller will reflect authorized transactions without payment of sales or use tax. The name of the seller, the date the certificate was given to the seller, and the authorized signature must be completed before extending the certificate to the seller. The certificate holder agrees not to allow any other party to use this certificate to purchase tangible personal property exempt from sales and use tax. This certificate shall remain in effect until its expiration date, as stated above.

Name of Vendor	_____
Authorized Signature	_____ Date _____

Account Management 850-717-6628

- To verify this certificate or get information about qualifying transactions, call ~~Taxpayer Services at 850-488-6800.~~

For a written reply, email Account Management at **Exemptions@floridarevenue.com.**

- To renew or extend this certificate – go to **<https://filminflorida.com>** or call the Florida Department of Commerce at 877-352-3456.

FLORIDA DEPARTMENT OF REVENUE

Executive Director's Designee

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-13, FLORIDA ADMINISTRATIVE CODE
FEE ON SALE OR LEASE OF MOTOR VEHICLES
AMENDING RULE 12A-13.002

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12A-13.002, F.A.C. (Collection and Remittance of Fee), updates how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12A-13.002, F.A.C. (Collection and Remittance of Fee), is necessary to update the information on how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

August 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2830), to advise the public of the draft changes to Rule 12A-13.002, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Fee on the Sale or Lease of Motor Vehicles

RULE NO.: RULE TITLE:

12A-13.002 Collection and Remittance of Fee

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-13.002, F.A.C. (Collection and Remittance of Fee), is to update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendment to Rule 12A-13.002, F.A.C. (Collection and Remittance of Fee), updates how to obtain copies of forms from the Department.

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(1)(b), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 95.091(3), 212.02(14), 212.05(1)(b), (i), 212.07(1), 212.085, 212.13(5)(c), (d), 212.17(6), 212.18(2), (3), 212.186, 212.21(2), 213.053(10) 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-13.002 Collection and Remittance of Fee.

(1) through (3) No change.

(4) Form DR-35, Motor Vehicle Warranty Fee Return (R. 01/17, Effective 01/17)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-07751>) is hereby incorporated by reference in this rule.

Form DR-35 is available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center~~; or, ~~4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

Rulemaking Authority 213.06(1) FS. Law Implemented 219.07, 320.27(1)(c), 681.102(14), 681.117 FS. History—New 4-5-89, Amended 5-4-03, 9-28-04, 1-11-10, 5-9-13, 1-10-17,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-15 FLORIDA ADMINISTRATIVE CODE
DISCRETIONARY SALES SURTAX
AMENDING RULES 12A-15.003, 12A-15.004, 12A-15.005, 12A-15.007, AND 12A-15.014

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule Chapter 12A-15, F.A.C. (Discretionary Sales Surtax) remove provisions for the repealed the state sales tax on leases of real property effective October 1, 2025.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Section 37, Ch. 2025-208, L.O.F., repeals the state sales tax on leases of real property effective October 1, 2025. The proposed amendments to Rules 12A-15.003, 15.004, 15.005, 15.007, and 15.014, F.A.C., are necessary to reflect the repeal of sales tax on real property leases.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2830), to advise the public of the draft changes to Rule Chapter 12A-15, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Discretionary Sales Surtax

RULE NO.: RULE TITLE:

12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; ~~Real Property and~~ Transient Accommodations; Use Tax

12A-15.004 Specific Limitations

12A-15.005 Permits, Certificates, and Affidavits

12A-15.007 Records

12A-15.014 Transition Rule

PURPOSE AND EFFECT: Section 37, Ch. 2025-208, L.O.F., repeals the state sales tax on leases of real property effective October 1, 2025. The purpose of the proposed amendments to Rules 12A-15.003, 15.004, 15.005, 15.007, and 15.014, F.A.C., is to reflect the repeal of sales tax on real property leases.

SUMMARY: The proposed amendments to Rules 12A-15.003, 15.004, 15.005, 15.007, and 15.014, F.A.C., remove provisions regarding the lease of real property.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

RULEMAKING AUTHORITY: 212.0596(3), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.02(15), (19), 212.04(1), 212.05(1), 212.0506, 212.05(1), 212.05011, 212.054, 212.055, 212.0596, 212.06(1), (2), (4), (6), (8), (10), 212.07(8), 212.12(6), 212.13(2), 212.18(3), 212.183, 213.053 FS.

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

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; ~~Real Property and~~ Transient Accommodations; Use Tax.

(1) through (7) No change.

(8) ~~REAL PROPERTY AND~~ TRANSIENT ACCOMMODATIONS.

(a) When any transient accommodation ~~real property~~ that is leased, rented, or upon which a license for use is granted is located within a surtax county, surtax on the rental or license payment is due at the rate imposed within the surtax county.

~~(b) When any transient accommodation is located within a surtax county, surtax is due at the rate imposed within the surtax county.~~

~~(b)(c)~~ The owner of ~~real property or~~ a transient accommodation that is leased, rented, or upon which a license for use is granted or the owner's representative is required to collect surtax at the rate imposed by the surtax county where the ~~real property or~~ transient accommodation is located.

(9) USE TAX.

(a) through (c) No change.

(d) A dealer who is registered with the Department and who is required to pay use tax directly to the Department ~~must~~ shall pay surtax in the following manner:

1. When tangible personal property is purchased, leased, or rented outside Florida for use in a surtax county, the dealer is required to pay surtax at the rate imposed by the surtax county where the tangible personal property is used.

~~2. When a dealer is authorized by the Department to accrue use tax on the lease, rental, or license to use real property located within a surtax county, the dealer is required to pay surtax at the rate imposed by the surtax county where the property is located.~~

~~2.3.~~ When a dealer is required to pay use tax on services and when the primary benefit of the service is used or consumed within a surtax county, the dealer is required to pay surtax at the rate imposed by that surtax county, as provided in subsection 12A-1.0161(2), F.S.

~~3.4.~~ For surtax due on the fabrication of items of tangible personal property by real property contractors for use in performing contracts, see Rule 12A-15.008, F.A.C.

(c) No change.

Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented 212.04(1), 212.05(1), 212.0506, 212.054, 212.055, 212.0596, 212.06(1), (2), (4), (6), (8), (10), 212.07(8), 212.12, 212.18(3), 212.183, 213.053 FS. History—New 12-11-89, Amended 1-30-91, 5-12-92, 8-10-92, 11-16-93, 3-20-96, 6-19-01, 10-2-01, 4-17-03, 5-28-06, 6-14-22,_____.

12A-15.004 Specific Limitations.

(1) No change.

(2)(a) The surtax does not apply to the sales amount above \$5,000 on any item of tangible personal property. However, the surtax does apply to the first \$5,000 of the sales amount on the sale, use, lease, rental, or license to use any item of tangible personal property, including electric power or energy. The surtax applies, without limitation, to sales of admissions; sales and uses of services; sales of service warranties; charges for prepaid calling arrangements; leases, rentals, and licenses to use ~~real property or~~ transient accommodations; leases or rentals of parking or storage space for motor vehicles in parking lots or garages, docking or storage space in boat docks and marinas, and tie-down or storage space for aircraft; and all other transactions subject to the discretionary sales surtax.

(b) No change.

(c)1. No change.

~~2. Example: A person leases real property subject to the state sales tax for \$10,000 a month. The entire monthly rental (i.e., \$10,000) is subject to the surtax since the \$5,000 limitation only applies to items of tangible personal property.~~

~~2.3.~~ No change.

~~3.4.~~ No change.

(3) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(15), (19), 212.05(1), 212.054, 212.055, 213.053 FS. History—New 12-11-89, Amended 5-12-92, 3-17-93, 11-16-93, 10-2-01, 4-17-03, 2-20-25,_____.

12A-15.005 Permits, Certificates, and Affidavits.

(1) No change.

(2)(a) No change.

~~(b)1. Example: If the real property which is leased or rented is in a county imposing the surtax the lessor, or other person receiving the rental consideration, is required to remit the surtax.~~

~~(b)2.~~ Example: If the purchaser is in a county imposing the surtax and the purchase or lease involves tangible personal property, the purchaser or lessee is required to remit the surtax.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.054, 212.055, 212.183, 213.053 FS. History—New 12-11-89, Amended 5-12-92,_____.

12A-15.007 Records. Persons making sales and use of tangible personal property; charging admissions; furnishing electricity or natural or manufactured gas; ~~leasing or renting any real property~~; or leasing or renting any transient rental accommodations subject to the surtax must ~~shall~~ maintain adequate and sufficient books and records to indicate what sales and uses are subject to the surtax. The failure to maintain such records subjects ~~shall make~~ the total sales amount ~~subject~~ to the surtax.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.054, 212.055, 212.12(6), 212.13(2), 213.053 FS. History—New 12-11-89, Amended 10-2-01,_____.

12A-15.014 Transition Rule.

(1) No change.

~~(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed pursuant to Section 212.031, F.S., plus the surtax rate for all rentals due on or after the effective date of any such surtax.~~

~~(2)(3)~~ No change.

(a) through (b) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.031~~, 212.05(1), 212.05011, 212.054, 212.055, 213.053 FS. History—New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03, 1-17-18, 1-8-19, 12-12-19, 6-14-22, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

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

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12A-16.008, F.A.C. (Public Use Forms), updates how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12A-16.008, F.A.C. (Public Use Forms), is necessary to update the information on how to obtain copies of forms from the Department.

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2830-2831), to advise the public of the draft changes to Rule 12A-16.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Rental Car Surcharge

RULE NO.: RULE TITLE:

12A-16.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-16.008, F.A.C. (Public Use Forms), is to update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendment to Rule 12A-16.008, F.A.C. (Public Use Forms), updates how to obtain copies of forms from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

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

LAW IMPLEMENTED: 212.0606, 212.12(2), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 FS.

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

DATE AND TIME:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-16.008 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) through (4) No change.		

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15, 4-16-18, 1-1-21, 5-23-22, 1-1-23, 1-1-24,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX

AMENDING RULES 12B-4.00, 12B-4.002, 12B-4.003, 12B-4.004, 12B-4.005, 12B-4.007,
12B-4.011, 12B-4.012, 12B-4.013, 12B-4.014, 12B-4.041, 12B-4.042, 12B-4.043, 12B-4.051, 12B-4.052,
12B-4.053 AND 12B-4.054
REPEALING 12B-4.006

SUMMARY OF PROPOSED RULES

The proposed amendments to Rules 12B-4.001, 12B-4.002, 12B-4.003, 12B-4.004, 12B-4.005, and 12B-4.007, F.A.C., and the repeal of Rule 12B-4.006, F.A.C.: 1) remove obsolete provisions regarding the closing out of alternate procedure stamp accounts that are no longer used by the clerks of the court; 2) clarify that the exemptions provided to the state agencies includes counties, municipalities, and political subdivisions; 3) clarify that written obligations to pay money executed by the United States or its agencies as borrowers are exempt; 4) update how to obtain copies of forms from the Department; 5) update and clarify requirements for filing an application for a refund of documentary stamp tax or surtax with the Department; 6) update penalty and interest provisions; 7) clarify that a clerk of court's failure to collect the tax does not relieve the parties to the document of the liability for the tax; 8) remove rule provisions that are not necessary to the administration of the tax; 9) remove obsolete provisions; and 10) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

The proposed amendments to rules regarding the taxability of deeds, Rules 12B-4.011, 12B-4.012, 12B-4.013, and 12B-4.014, F.A.C.: 1) clarify the statutory rate of documentary stamp tax and surtax imposed in Miami-Dade County and other Florida counties; 2) clarify that documents that transfer mobile homes are only subject to the tax when the mobile home is classified as real property at the time of the transfer; 3) clarify provisions regarding the transfer of a member's interest in a mobile home park site; 4) clarify provisions for deeds that transfer an interest in real property between spouses and former spouses; 5) clarify that a technical deficiency in the nature of a scrivener's error correcting a deed is not subject to tax; 6) clarify that when the consideration under the terms of a lease is limited to future rental payments, the lease is not subject to tax; 7) provide grammatical changes; 8) remove obsolete

or unnecessary provisions; and 9) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

The proposed amendments to rules regarding the taxability of bonds, Rules 12B-4.041, 12B-4.042, and 12B-4.043, F.A.C.: 1) remove provisions that are not necessary to the administration of the tax on bonds; 2) clarify that mortgages or other evidences of indebtedness securing a bond must be recorded in Florida to be subject to tax; 3) clarify that bonds issued by religious or nonprofit organizations are subject to tax; and 4) remove unnecessary references to Attorney General Opinions.

The proposed amendments to rules regarding the taxability of notes and written obligations to pay money, Rules 12B-4.051, 12B-4.052, 12B-4.053, and 12B-4.054, F.A.C.: 1) remove unnecessary, redundant, or obsolete provisions regarding bankers or trade acceptances, certificates of deposit, certified checks, revolving charge accounts, conditional sales contracts, contracts containing a right to rescind, pawn tickets, purchase orders or contracts requiring cash on delivery, retain title contracts, foreign notes and international banking transactions, student loans exempt under federal law, written obligations to pay money executed by state or federal credit unions that are immune from state taxes, the tax exemption for documents executed under the provisions of Chapters 159 or 420, F.S., by industrial development authorities or the Florida Housing Finance Corporation, contracts brought into Florida for collection, documents executed outside Florida, provisions for determining the amount of a secured line of credit, the maximum and minimum tax on written obligations to pay money, and written obligations to pay money that are not signed by the obligor; 2) clarify that the assumption of a note, or a mortgage, or of both, is a promise to pay; 3) remove provisions providing that leases of tangible personal property are subject to tax; 4) provide grammatical and technical changes; and 5) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule Chapter 12B-4, F.A.C. (Documentary Stamp Tax), are necessary to update the rules regarding the administration of the documentary stamp tax by clarifying current provisions and removing obsolete and unnecessary provisions.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the Florida Administrative Register on July 31, 2025 (Vol. 51, No. 148, pp. 2831-2833), to advise the public of the draft changes to Rule Chapter 12B-4, F.A.C. (Documentary Stamp Tax), and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. One request was received, and a workshop was held on August 14, 2025. Prior to the workshop, the Department received written comments on August 6, 2025, regarding the proposed draft language for Rules 12B-4.002, 12B-4.052, 12B4.053, F.A.C. No additional comments were made during the workshop. The Department considered the comments received prior to and during the workshop and updates were made to Rules 12B-4.002 and 12B-4.052, F.A.C.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Documentary Stamp Tax

RULE NO.: RULE TITLE:

12B-4.001	Payment of Tax
12B-4.002	Liability for Tax
12B-4.003	Public Use Forms
12B-4.004	Refunds
12B-4.005	Penalties and Interest
12B-4.006	Excise Tax on Documents; Construction (<i>Proposed Repeal</i>)
12B-4.007	Recordation of Documents
12B-4.011	Imposition of Tax
12B-4.012	Rate, Consideration
12B-4.013	Conveyances Subject to Tax
12B-4.014	Conveyances Not Subject to Tax
12B-4.041	Imposition of Tax
12B-4.042	Issues Subject to Tax
12B-4.043	Issues Not Subject to Tax
12B-4.051	Imposition of Tax
12B-4.052	Computation of Tax; Definitions
12B-4.053	Taxable Documents
12B-4.054	Exempt Transactions

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12B-4, F.A.C. (Documentary Stamp Tax), is to update the rules regarding the administration of the documentary stamp tax by clarifying current provisions and removing obsolete and unnecessary provisions.

SUMMARY: The proposed amendments to Rules 12B-4.001, 12B-4.002, 12B-4.003, 12B-4.004, 12B-4.005, and 12B-4.007, F.A.C., and the repeal of Rule 12B-4.006, F.A.C.: 1) remove obsolete provisions regarding the closing out of alternate procedure stamp accounts that are no longer used by the clerks of the court; 2) clarify that the

exemptions provided to the state agencies includes counties, municipalities, and political subdivisions; 3) clarify that written obligations to pay money executed by the United States or its agencies as borrowers are exempt; 4) update how to obtain copies of forms from the Department; 5) update and clarify requirements for filing an application for a refund of documentary stamp tax or surtax with the Department; 6) update penalty and interest provisions; 7) clarify that a clerk of court's failure to collect the tax does not relieve the parties to the document of the liability for the tax; 8) remove rule provisions that are not necessary to the administration of the tax; 9) remove obsolete provisions; and 10) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

The proposed amendments to rules regarding the taxability of deeds, Rules 12B-4.011, 12B-4.012, 12B-4.013, and 12B-4.014, F.A.C.: 1) clarify the statutory rate of documentary stamp tax and surtax imposed in Miami-Dade County and other Florida counties; 2) clarify that documents that transfer mobile homes are only subject to the tax when the mobile home is classified as real property at the time of the transfer; 3) clarify provisions regarding the transfer of a member's interest in a mobile home park site; 4) clarify provisions for deeds that transfer an interest in real property between spouses and former spouses; 5) clarify that a technical deficiency in the nature of a scrivener's error correcting a deed is not subject to tax; 6) clarify that when the consideration under the terms of a lease is limited to future rental payments, the lease is not subject to tax; 7) provide grammatical changes; 8) remove obsolete or unnecessary provisions; and 9) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

The proposed amendments to rules regarding the taxability of bonds, Rules 12B-4.041, 12B-4.042, and 12B-4.043, F.A.C.: 1) remove provisions that are not necessary to the administration of the tax on bonds; 2) clarify that mortgages or other evidences of indebtedness securing a bond must be recorded in Florida to be subject to tax; 3) clarify that bonds issued by religious or nonprofit organizations are subject to tax; and 4) remove unnecessary references to Attorney General Opinions.

The proposed amendments to rules regarding the taxability of notes and written obligations to pay money, Rules 12B-4.051, 12B-4.052, 12B-4.053, and 12B-4.054, F.A.C.: 1) remove unnecessary, redundant, or obsolete provisions regarding bankers or trade acceptances, certificates of deposit, certified checks, revolving charge accounts, conditional sales contracts, contracts containing a right to rescind, pawn tickets, purchase orders or contracts requiring cash on delivery, retain title contracts, foreign notes and international banking transactions, student loans exempt under federal law, written obligations to pay money executed by state or federal credit unions

that are immune from state taxes, the tax exemption for documents executed under the provisions of Chapters 159 or 420, F.S., by industrial development authorities or the Florida Housing Finance Corporation, contracts brought into Florida for collection, documents executed outside Florida, provisions for determining the amount of a secured line of credit, the maximum and minimum tax on written obligations to pay money, and written obligations to pay money that are not signed by the obligor; 2) clarify that the assumption of a note, or a mortgage, or of both, is a promise to pay; 3) remove provisions providing that leases of tangible personal property are subject to tax; 4) provide grammatical and technical changes; and 5) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

RULEMAKING AUTHORITY: 201.11(1), 213.06(1) FS.

LAW IMPLEMENTED: 95.091, 116.01, 201.01, 201.02, 201.022, 201.031, 201.07, 201.08, 201.09, 201.10, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 201.17, 201.20, 201.21, 201.22, 201.23, 201.24, 213.21, 213.235, 213.255, 213.756, 215.26, 219.07, 517.32 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-4.001 Payment of Tax.

(1) County Comptroller or Clerk of the Circuit Court.

(a) County Comptroller or Clerk of the Circuit Court – Each County Comptroller, ~~or if there is none, then~~ Clerk of the Circuit Court of each county, ~~(hereinafter referred to as “Clerk” of the Court);~~ must shall collect the tax imposed by Chapter 201, F.S., on recorded documents, and may collect the tax on unrecorded documents, keeping a journal indicating the amount of tax paid. Clerks ~~of the Court~~ that elect to collect the tax on unrecorded documents must shall meet the requirements of paragraph (b). All taxes collected on behalf of the state and associated information must shall be electronically submitted to the Department, as provided in Section 213.13, F.S., and Rule Chapter 12-28, F.A.C. There will shall be no collection allowance allowed to the Clerk ~~of the Court~~ when the tax is collected and not remitted in accordance with these rules.

(b) A notation is required on each document recorded or not recorded ~~unrecorded~~ by the Clerk ~~of the Court~~ that indicates the amount of tax paid and the county where payment is being made. The notation may be signed, initialed, or stamped with the name or initials of the Clerk ~~of the Court~~, or designated agent thereof.

(2) Registered Persons – Unrecorded Documents.

(a) Any person who has averaged or will average at least 5 taxable transactions per month is required to register with the Department and remit the taxes due directly to the Department for all unrecorded documents ~~not to be recorded~~. Any person with less than 5 transactions per month has the option, but is not required, to register with the Department. The procedures provided in this subsection do not apply to documents that are to be recorded with the Clerk ~~of the Court~~.

(b) A separate registration application is required for each location where taxable documents that are not

recorded with the Clerk of the Court are maintained. If a registered person previously submitted the Florida Business Tax Application Form DR-1 (form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) to the Department and holds an active certificate of registration or reemployment tax account, the registered person may use an Application for Registered Businesses to Add a New Florida Location (Form DR-1A, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. and 2. No change.

(c) Registration with the Department for the purposes of the documentary stamp tax is available by using one of the following methods:

1. Registering through the Department's website at www.floridarevenue.com using the Department's eservices.
~~eServices.~~

2. Filing Form DR-1, Florida Business Tax Application (~~incorporated by reference in Rule 12A-1.097, F.A.C.~~) with the Department, as indicated on the registration application.

(d) through (e) No change.

(f) Any person registered must ~~shall~~ keep a journal, or other account book or record of original entry, maintaining a listing of all unrecorded documents executed and delivered. The journal must ~~shall~~ show a daily listing of each document, indicating every document transaction, the amount, and whether the document is taxable. When the document is taxable, the amount of tax due must ~~shall~~ be indicated for each document. When the document is not taxable, the journal must indicate the reason for the exemption.

(g) No change.

(3) through (4) No change.

~~(5) Procedures to Follow in Closing Out Alternate Procedure Stamp Accounts of Clerks:~~

~~(a) The Clerk's receipts will be reconciled with remittances of tax to the Department.~~

~~(b) The Clerk's receipts will be reconciled with tax affixed to recorded documents.~~

~~(c) The amount of tax due, less the collection allowance, will be collected from the Clerk by the Department.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 116.01, 201.01, 201.08, 201.09, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 213.756, 219.07 FS. History—New 8-18-73, Formerly 12A-4.01, Amended 2-21-77, 12-3-81, Formerly 12B-4.01, Amended 12-5-89, 2-16-93, 12-30-97, 5-4-03, 3-25-20, ____.

12B-4.002 Liability for Tax.

(1)(a) Liability in general – Except as otherwise provided in paragraph (1)(b) and subsections (2) and (3) of this rule, the tax is payable by any of the parties to a taxable document transaction. ~~When the~~ The parties to the document transaction may agree among themselves as to who will ~~shall~~ pay the tax, the agreement does ~~but such agreements do~~ not relieve the remaining parties ~~others~~ from their liability for the payment of the tax in the event the agreement is not followed. The tax remains due by the remaining parties.

~~(b) Taxability of Instrument – The taxability of an instrument, as well as amount of the tax, is determined by form and face of the instrument and cannot be affected by proof of extrinsic facts. (Lee v. Kenan, 78 F.2d 425 (5th Cir. 1935); 100 ALR 869)~~

~~(b)(c)~~ No change.

(2) United States, Its Agencies or Instrumentalities

(a) ~~A document~~ Transactions between nonexempt ~~non-exempt~~ parties and the United States, or its agencies ~~is or~~ instrumentalities are taxable unless such document has ~~transactions are evidenced by documents which have been~~ exempted by federal or state law ~~Congress~~.

(b) Written obligations to pay money executed by the United States or its agencies as borrowers are exempt.

~~(c)(b)~~ Mortgages and notes executed by nonexempt ~~non-exempt~~ parties to instrumentalities of the federal government, ~~which include, but are not limited to the following agencies~~ are subject to the tax.:

~~Administrator of Veterans Affairs;~~

~~Central Bank for Cooperatives;~~

~~Columbia Bank for Cooperatives;~~

~~Farmers Home Corporation;~~

~~Federal Housing Commissioner;~~

~~Federal Intermediate Credit Bank;~~

~~Federal Production Credit Association;~~

~~Federal Savings and Loan Associations;~~

~~Production Credit Corporation;~~

~~Production Credit Corporation of Columbia;~~

~~Rural Electrification Administration;~~

~~Small Business Administration.~~

~~(d)(e)~~ Mortgages and notes between nonexempt ~~non-exempt~~ parties and agencies or instrumentalities of the federal government, including, but not limited to, the following agencies are exempt by Congress and, therefore, are not taxable. (However, an instrument which is guaranteed or insured by such an agency ~~one of the following agencies~~ or instrumentality is subject to tax.)

1. ~~Agricultural Credit Association;~~

2. ~~Farmers Home Administration; also includes deeds to the Farmers Home Administration (Name changed to: Rural Development/Rural Housing Services);~~

3. ~~Federal National Mortgage Association (FNMA);~~

4. ~~Government National Mortgage Association (GNMA);~~

5. ~~Neighborhood Reinvestment Corporation;~~

6. ~~Reconstruction Finance Corporation.~~

(3) State, Counties, and Municipalities.

(a) The state, county, municipality, or any political subdivision ~~thereof~~ is not liable for documentary stamp ~~the~~ tax with respect to a document transferring any interest in realty to which it is a party. However, the document transaction is not exempt from tax, and any nonexempt ~~the non-exempt~~ party to the document transaction is liable for the tax. ~~The affixing of stamp tax to an instrument by the state, county, municipality, or a political subdivision thereof does not constitute payment of the tax, and the non-exempt party remains liable for the tax in such case.~~
~~Cross Reference—subsection 12B-4.014(13), F.A.C.~~

(b) Written obligations to pay money issued by the state, counties, municipalities, or any political subdivision of the state are exempt.

~~Cross Reference—subsection 12B-4.054(24), F.A.C.~~

(4) Documents ~~Instruments~~ Between Governmental Agencies:

(a) Documents that transfer real property ~~Instruments~~ between federal or state agencies ~~governments~~ or counties, municipalities, or any political subdivisions are not taxable ~~their instrumentalities, all being governmental agencies, are exempt from tax.~~

~~Cross Reference—subsection 12B-4.014(10), F.A.C.~~

(b) A conveyance by a master in chancery, sheriff, or clerk of circuit court for realty sold under foreclosure,

execution, or court judgment to an agent of the federal government who is the mortgagee is not taxable unless there are excess funds received from the sale from which the tax may be paid.

~~Cross Reference—subsection 12B-4.013(3), F.A.C.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02, 201.08, 201.24 FS. History—New 8-18-73, Formerly 12A-4.02, Amended 3-13-79, 11-29-79, 12-3-81, Formerly 12B-4.02, Amended 12-5-89, 2-13-91, 12-30-97, ____.

12B-4.003 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by: 1) downloading the form from the Department's website at floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center; or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112.

Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) through (4) No change.

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133, 213.755 FS. History—New 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, 6-28-10, 4-25-12, 1-11-16, 1-1-23, ____.

12B-4.004 Refunds.

~~(1)~~ Any person who has overpaid documentary stamp tax or discretionary surtax, or paid the tax or surtax that was not due, or paid the tax or surtax in error, may seek a refund by filing an Application for Refund (~~form~~ DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed with the Department within three years after the date the tax was remitted to the Department and must meet the requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

~~(a) Form DR-26, Application for Refund, must be filed with the Department for tax paid on or after October 1,~~

1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.

(b) Form DR-26, Application for Refund, must be filed with the Department for tax paid on or after July 1, 1999, within 3 years after the date the tax was paid.

(2) When an application for refund of taxes paid is made by a person other than the maker of the document or instrument, the applicant must provide documentation that the tax was paid by the applicant. (Attorney General Opinion 065-76, July 22, 1965, 1965-66 Biennial Report, Page 105)

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 95.091, 213.255, 215.26 FS. History—New 8-18-73, Formerly 12A-4.04, Amended 12-26-77, Formerly 12B-4.04, Amended 12-30-97, 5-4-03_____.

12B-4.005 Penalties and Interest.

(1) Failure to Pay Tax or Discretionary Surtax Required. For any document, instrument, or paper upon which the documentary stamp tax or discretionary surtax is imposed and the proper amount of tax or surtax remains unpaid, the person or persons liable for the tax upon the document, instrument, or paper is subject to a specific penalty of 10 percent of the amount of the tax or surtax unpaid for each 30 days, or fraction thereof, the tax or surtax remains unpaid, not to exceed 50 percent of the unpaid tax or surtax.

(a) ~~Whoever makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or description whatsoever, without the full amount of the tax herein imposed thereon being fully paid, shall be guilty of a misdemeanor and upon conviction shall be punished accordingly.~~

(b) ~~document, instrument, or paper upon which the tax under this chapter is imposed and which, upon audit or at time of recordation, does not evidence the proper amount of tax paid shall subject the person or persons liable for the tax upon the document, instrument, or paper to:~~

1. ~~Payment of tax not paid;~~

2. ~~Effective January 1, 1993, payment of penalty to the Department shall increase from 25 percent to 50 percent of the tax not paid. Effective April 1, 1997, the penalty shall be imposed at a rate of 10 percent per month, or fraction thereof, of the unpaid tax, not to exceed 50 percent. The penalty for failing to file a timely return shall not be less than ten dollars. However, the Department shall compromise the penalty if the Department determines that the noncompliance is due to reasonable cause and not to willful negligence, willful neglect, or fraud. Any remaining penalty is subject to the compromise and settlement authority provided in Chapter 12-13, F.A.C. In making a~~

determination whether the penalty should be reduced, the Department shall be guided by such criteria as whether administrative rules exist regarding analogous transactions and whether there are court decisions or opinions of the Attorney General which are relevant to the taxability of the document. A taxpayer's good faith belief that the document was not taxable does not, of itself, authorize a reduction in the penalty. If any part of the deficiency is due to fraud, a penalty of 200 percent of the deficiency shall be imposed;

(2) Failure to Timely File a Return. When the documentary stamp tax or discretionary surtax imposed on any document, instrument, or paper is not timely reported and paid, as required by Section 201.133, F.S., and Rule 12B-4.001, F.A.C., a minimum penalty of \$10 for failure to timely file the tax return required and a penalty for failure to timely pay the tax or surtax due, as provided in subsection (1), are imposed.

~~(3)(2)~~(a) Payment of interest ~~is due~~ shall be at the ~~following~~ rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C., prorated daily.:

~~1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.~~

~~2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C., prorated daily.~~

(b) Interest accrues based upon the amount of the tax not paid from the date the tax or discretionary surtax is due until the date on which the tax or surtax is paid.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.031, 201.11, ~~201.12~~, 201.133, 201.17, ~~201.20~~, ~~213.21~~, 213.235 FS. History—New 8-18-73, Formerly 12A-4.05, Amended 2-21-77, 4-2-78, 10-18-78, 12-30-82, Formerly 12B-4.05, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 4-2-00,_____.

The following is hereby repealed.

12B-4.006 Excise Tax on Documents; Construction.

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 201 FS. History—New 8-18-73, Formerly 12A-4.06, 12B-4.06, Amended 12-5-89, 12-30-97, Repealed_____.

12B-4.007 Recordation of Documents. The failure of the Clerk to require payment of the proper amount of tax prior to recording the document does not relieve the parties to the document from being liable for any tax due. The

following information pertains to the recordation of documents requiring tax under Chapter 201, F.S.

(1) All instruments should be examined by the clerk, or his deputy before recording.

(2) All instruments shall be properly taxed prior to recordation.

(3) In order to protect his rights, it shall be the duty of the owner and holder of the deed, mortgage, or other document, within the recording laws of this State, to see to it that proper amount of stamp taxes are attached thereto prior to recording.

(4) The duty of a Clerk of a Circuit Court to see to it that proper stamp taxes are paid prior to a recording of the document is an incidental and not a primary duty; his failure to require the proper amount of stamp taxes prior to recording will in no way protect the owner or holder of the document against the effects of a failure to pay the proper tax thereon.

(5) In order to avoid a controversy at a later date as to the consideration upon which the tax was paid, the clerk may, at the time of recording, make a notation on the margin of the instrument as to the consideration. (1961 Op. Att'y. Gen. Fla. 061-188 (Dec. 8, 1961))

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02, 201.12 FS. History—New 8-18-73, Formerly 12A-4.07, 12B-4.07, Amended 12-29-86, 12-5-89, 2-16-93, 12-30-97, 4-14-09, ____.

12B-4.011 Imposition of Tax.

(1) No change.

(2) Taxable Conveyances: Tax must be paid on all taxable conveyances regardless of where the document may be made, executed, or delivered. (1932 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 979 (May 20, 1932))

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—New 8-18-73, Formerly 12A-4.11, Amended 11-29-79, Formerly 12B-4.11, Amended 12-5-89, 12-30-97, ____.

12B-4.012 Rate, Consideration.

(1)(a) ~~Documentary Stamps~~; Rate; Computation: ~~The Effective August 1, 1992, the tax imposed~~ under Section 201.02, F.S., on deeds, instruments, documents, or writings whereby any lands, tenements, or other realty or any interest therein is transferred or conveyed is 70 cents on each \$100 or fractional part thereof of the consideration paid, or to be paid. When the full amount of the consideration is not shown in the face of such deed, instrument,

document, or writing, the tax ~~is shall be~~ at the rate of 70 cents on each \$100 or fractional part thereof of the consideration therefor. The 70 cent rate does not apply to deeds, instruments, or writings relating to real property located in ~~applies except for~~ any county that has implemented the provisions of Section 201.031, F.S.

(b) The documentary stamp tax in Miami-Dade County, which has implemented the provisions of Section 201.031, F.S., is levied at the rate of 60 cents per \$100 (or portion thereof) on documents that transfer interest in Florida real property. ~~As of August 1, 1992, this would apply only to Dade County, where the rate of 60 cents applies.~~

(2) Definitions:

(a) "Consideration" under Section 201.02, F.S., includes, but ~~is shall~~ not be limited to, money paid or to be paid, the amount of any indebtedness discharged by a transfer of any interest in real property, mortgage indebtedness and other encumbrances which the real property interest being transferred is subject to, notwithstanding the transferee may be liable for such indebtedness. Where property other than money is exchanged for interests in real property, there is the presumption that the consideration is equal to the fair market value of the real property interest being transferred.

(b) "Property other than money" includes, but ~~is shall~~ not be limited to, property that is corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal; everything that has an exchangeable value or which goes to make up wealth or estate.

(3) Discretionary Surtax, Rate and Computation: The documentary stamp surtax in Miami-Dade County, which has implemented the provisions of ~~Certain charter counties, as defined in Section 125.011, F.S., are authorized to levy a surtax pursuant to~~ Section 201.031, F.S., is levied at ~~on the same documents taxed under Section 201.02, F.S.~~ The rate of tax ~~shall not exceed~~ 45 cents for each \$100 (or portion ~~fractional part~~ thereof) of the consideration paid or to be paid. However, a document conveying only a single-family residence, which includes ~~shall include~~ a condominium unit, or a cooperative apartment unit representing a proprietary interest in a corporation owning a fee or leasehold interest initially in excess of 98 years, or a detached dwelling, is not taxable. Where a document conveys more than one single-family residence, the surtax ~~tax~~ is due.

~~(4) Consideration—Surtax: The term "consideration" under Section 201.031, F.S., includes but is not limited to those terms in subsection (2) of this section.~~

~~(4)(5) Interest: Even though the parties to the transaction term the total of annual payments as the "total~~

consideration” for the conveyance or transfer, it is only the total of the principal amounts that is taxable consideration ~~liable for the documentary stamp tax under Section 201.02, F.S., and the amounts set forth as interest are not taxable consideration are exempt from such tax. (1971 Op. Att’y. Gen. Fla. 071-30 (Feb. 19, 1971))~~ The same rule is applicable to the surtax levied under Section 201.031, F.S.

~~(5)(6)~~ Minimum Tax: The minimum tax is required on all conveyances where a nominal consideration, such as “ten dollars and other valuable considerations, etc.”; is cited in the document ~~even though such statement may be impeached by competent evidence. (1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 855 (Nov. 30, 1931); Letter from Att’y. Gen. Fla. to State Comptroller (Dec. 10, 1962))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02, 201.031 FS. History—New 8-18-73, Formerly 12A-4.12, Amended 2-21-77, 8-8-78, 11-29-79, 12-30-82, Formerly 12B-4.12, Amended 12-5-89, 2-13-91, 2-16-93, 12-30-97, ____.

12B-4.013 Conveyances Subject to Tax.

(1) Exchange of Property: In an exchange of real property by the respective owners of the property exchanged, lands are given as consideration for the transfer of other lands between the parties. The consideration has a reasonably determinable value, ~~(DeVore v. Gay, 39 So. 2d 796 (Fla. 1949))~~ and is property other than money. The consideration for each deed is the fair market value of the property transferred, ~~up by the transferor~~ plus any other consideration ~~given~~.

(2) No change.

(3)(a) Clerk of the Court, Master, Sheriff. A conveyance by a master in chancery, a sheriff, or a Clerk ~~clerk of the court~~ for realty sold under foreclosure or execution is subject to tax. The tax is computed on the amount of the highest and best bid received for the property at the foreclosure sale. The Clerk ~~of the Court~~ is required to collect the tax from the highest bidder when the Certificate of Title is recorded.

(b) The assignment of a successful bid at a foreclosure sale is taxable as an instrument transferring real property. ~~The documentary stamp taxes cannot reduce the claim of the mortgagee when the mortgagee is an agent of the federal government. The mortgagor is liable for the payment of the tax from any funds paid to the mortgagor after the payment of prior claims of, or in connection with the foreclosure. (1960 Op. Att’y. Gen. Fla. 060-125 (July 29, 1960)).~~

~~Cross Reference—subsection 12B-4.013(6), F.A.C.~~

(4) Eminent Domain Proceedings, Threat of: Conveyances of realty made to a governmental entity under threat of condemnation or as part of an out-of-court settlement of condemnation proceedings are not subject to documentary stamp tax. Threat of condemnation exists when a property owner is informed in writing by a representative of a governmental body or public official authorized to acquire property for public use, that such body or official has decided to acquire the property and the property owner has reasonable grounds to believe that the necessary steps to condemn the property will be instituted if a voluntary sale is not arranged. Conveyances to nongovernmental entities are subject to tax.

~~Cross Reference~~ ~~Cross Reference~~ – subsection 12B-4.014(12)(13), F.A.C.

(5) State, County, Municipality: Conveyance to or by the state, a county, a municipality or other public agency to or by a nonexempt ~~non-exempt~~ party is subject to tax. The state, county, municipality or other public agency is exempt from payment of tax but the nonexempt ~~non-exempt~~ party is not exempt. ~~(1936 Op. Att’y. Gen. Fla. 1935-36 Biennial Report, Page 29 (April 10, 1936); 1962 Op. Att’y. Gen. Fla. 062-150 (Nov. 8, 1962); 1968 Op. Att’y. Gen. Fla. 068-10 (Jan. 19, 1968); 1971 Op. Att’y. Gen. Fla. 071-100 (May 12, 1971))~~

~~Cross Reference—subsection 12B-4.002(3), F.A.C.~~

(6) United States, Its Agencies or Instrumentalities: Conveyance to the United States, its agencies or instrumentalities from a nonexempt ~~non-exempt~~ party, except as provided in subsection 12B-4.014(11), F.A.C., is subject to tax. ~~(1960 Op. Att’y. Gen. Fla. 060-125 (July 29, 1960); 1961 Op. Att’y. Gen. Fla. 061-84 (May 19, 1961); 1961 Op. Att’y. Gen. Fla. 061-122 (Aug. 1, 1961); 1965 Op. Att’y. Gen. Fla. 065-59 (July 15, 1965); 1971 Op. Att’y. Gen. Fla. 071-100 (May 12, 1971)).~~

(7) Timber, Oil, Gas, and Mineral – Contracts or Assignments: Contracts, agreements, leases, and other documents conveying any interest in standing timber, pine stumps, oil or gas leases and assignments, or conveyances of oil, gas, mineral rights or royalty interests affecting lands in this state are subject to tax. ~~(1945 Op. Att’y. Gen. Fla. 045-328 (Oct. 19, 1945); 1950 Op. Att’y. Gen. Fla. 050-140 (Mar. 22, 1950); 1962 Op. Att’y. Gen. Fla. 062-114 (Aug. 29, 1962); 1971 Op. Att’y. Gen. Fla. 071-30 (Feb. 19, 1971))~~

(8) Cooperative Units: Instruments by which the right is granted to a tenant-stockholder to occupy a unit owned by a cooperative corporation are subject to tax.

~~Cross Reference—subsection 12B-4.011(2), F.A.C.~~

(9) No change.

(10) Cemetery Lots, Interment Rights, Sepulcher Rights: Documents conveying cemetery lots, interment rights, sepulcher rights, or any other interest in realty are subject to tax. (~~1932 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 1000 (June 11, 1932); 1970 Op. Att'y. Gen. Fla. 070-169 (Dec. 4, 1970)).~~

(11) Easements: A document that conveys an easement is ~~Easements constitute transfers of interest in realty are~~ subject to tax. (~~Letter from Att'y. Gen. Fla. to State Comptroller (April 15, 1932)).~~

~~(12) Banks: Conveyances executed to or by State or National banks are subject to tax.~~

~~(13) Savings and Loan Associations: Conveyances executed to or by savings and loan associations are subject to tax.~~

~~(12)~~(14) Agreement or Contract for Deed: Consideration for the conveyance of an equitable interest in real property pursuant to an agreement or contract for deed includes the amount of any payments made and the unpaid balance of the agreement or contract. Tax is ~~therefore~~ calculated on the full contract price and ~~tax shall be~~ paid on the contract when made. No ~~stamp~~ tax is due on the recorded deed made when the proper amount of taxes ~~has~~ have been paid on the contract. The deed must ~~shall~~ indicate, by a notation on the contract, that the proper amount of ~~stamp~~ tax has been paid. ~~The agreement may also be subject to tax under Section 201.08, F.S. (1959 Op. Att'y. Gen. Fla. 059-244 rev. (Feb. 25, 1960); 1970 Op. Att'y. Gen. Fla. 070-171 (Dec. 8, 1970)).~~

~~(13)~~(15) Cancellation of Contract or Agreement for Deed: A conveyance of the purchaser's interest to the seller in satisfaction of the purchaser's obligation under a contract or agreement for deed where the indebtedness of the purchaser is canceled, or otherwise rendered unenforceable, is subject to tax. The measure of the tax payable is determined by the amount of the indebtedness canceled or otherwise rendered unenforceable and any other consideration given by the seller. (~~1960 Op. Att'y. Gen. Fla. 060-165 (Oct. 11, 1960)).~~

~~Cross Reference — subsection 12B-4.014(12), F.A.C.~~

~~(14)~~(16) Assignment of Contract for Deed: The assignment of a prior purchaser's interest under a contract or agreement for deed to a new purchaser is a conveyance of an equitable interest which the prior purchaser had in the real property. Consideration for the transfer includes the amount paid by the new purchaser and the unpaid balance of the contract for deed. Tax is due based on the total consideration. No ~~stamp~~ tax is due on the recorded deed when the proper amount of tax has been paid on the assignment. The deed must ~~shall~~ indicate by a notation that proper ~~stamp~~ tax has been paid. Tax is also due under Section 201.08, F.S., if the remaining balance of the contract is

assumed by the new purchaser. ~~(1959 Op. Att’y. Gen. Fla. 059 244 Rev. (Feb. 25, 1960); Department of Revenue v. Mesmer, 345 So. 2d 384 (Fla. 1st DCA 1977)).~~

~~(15)(17)~~ Industrial Development Authority and Florida Housing Finance Corporation: Conveyances of realty by industrial development authorities and the Florida Housing Finance Corporation to private corporations are taxable.
~~Cross Reference—subsection 12B 4.054(26), F.A.C.~~

~~(16)(18)~~ No change.

~~(17)(19)~~ Combined Sale of Land and Improvements: Where a conveyance of realty is made by a corporation or person engaged in the business of land sales and construction of buildings and other improvements, ~~stamp~~ tax is imposed on the conveyance based on the amount of consideration paid or to be paid upon delivery of the deed to the purchaser. If the deed is not delivered to the purchaser until construction is completed, ~~stamp~~ tax is required on the total consideration paid for the land and improvements, ~~regardless of the date of recordation. However, proper stamp tax shall be paid when the deed is recorded.~~

~~(18)(20)~~ “Wrap-Around” Mortgages: Where a “wrap-around” mortgage is given to secure the unpaid balance of the purchase price for the transfer of realty, documentary stamp tax is to be paid on the total consideration, which includes ~~shall include~~ the amount of any “wrap-around” mortgage. ~~(Department of Revenue v. Brookwood Associates, Limited, 324 So. 2d 184 (Fla. 1st DCA 1975))~~

~~(19)(21)~~ Mortgage on Property: When computing the tax under Section 201.02, F.S., on a deed ~~of conveyance~~, the total consideration includes any mortgages encumbering the property being transferred.
~~Cross Reference—subsections 12B 4.013 (7), (8), (10) and (31), F.A.C.~~

~~(20)(22)~~ Mobile Homes: ~~A mobile home which has been permanently affixed to land and taxed as real property is issued an “RP” series license plate by the appropriate county tax collector. Tax applies to the sale of mobile homes in the following manner:~~

(a) A document that transfers a mobile home classified as real property at the time of transfer is subject to tax. A mobile home is classified as real property when, prior to the transfer, the mobile home is permanently affixed to land owned by the seller of the mobile home and; When a mobile home is affixed to realty, bears an “RP” license tag, and is sold in conjunction with the sale of realty as a package deal, the transaction constitutes the transfer of an interest in real property and is taxable under Chapter 201, F.S., and the instrument by which the interest in real property is transferred must evidence payment of documentary stamp tax and surtax levied under Chapter 201, F.S.,

~~based upon the consideration paid.~~

1. The mobile home and land are listed on the ad valorem property tax roll for the county in which the mobile home and land are located; or

2. The seller of the mobile home and of the land to which the mobile home is permanently affixed has filed a declaration with the county property appraiser requesting that the mobile home be assessed as real property.

(b) A mobile home is permanently affixed to land when it is tied down and connected to utilities.

~~(c)(b)~~ When a mobile home is not classified as real property at the time of the transfer ~~affixed to realty and bears an "MH" tag or is untagged~~, the sale of the mobile home does not constitute the transfer of an interest in real property. ~~However, the land which is sold in conjunction with the sale of the mobile home is taxable under Chapter 201, F.S., based upon the fair market value of the land conveyed and the instrument by which the interest in the real property is conveyed must evidence payment of documentary stamp tax and surtax levied under Chapter 201, F.S., based upon the consideration paid.~~

~~(d)(c)~~ Where a member ~~members~~ of a mobile home park has ~~have~~ practical dominion over a ~~a~~ designated site, ~~sites on which a mobile home is located which is essentially equivalent to ownership, the~~ each member's interest in the site ~~on which his home is affixed~~ constitutes an interest in real property ~~"ownership"~~ rendering mobile homes taxable as real property. Any instrument that transfers a member's ~~Therefore, any instruments transferring interest is, ownership, or membership in a site owned by a cooperative mobile home corporation are subject to tax. Mikos v. King's Gate Club, Inc., 426 So. 2d 74 (Fla. 2nd DCA, 1983); Nordbeck v. Williamson, 529 So. 2d 360 (Fla. 2nd DCA 1988).~~

~~(21)(23)~~ No change.

~~(24) Assignment of Successful Bid—An interest in realty transferred or conveyed by assignment of successful bid at a foreclosure sale is taxable under Section 201.02, F.S.~~

~~(22)(25)~~ Assignment of Beneficial Interest in Trust created under Chapter 689, F.S.: Any ~~Effective July 3, 1979,~~ any document which conveys any beneficial interest in a trust ~~agreement~~ is subject to tax, and the tax is to be paid upon execution of the document. The provision in Section 689.071~~(6)(4)~~, F.S., which defines the interest of a beneficiary under a trust agreement to be personal property only, does not exempt a transfer of the beneficial interest in the trust from ~~documentary stamp~~ tax. Tax is due on any assignment of a beneficial interest in a trust created under Chapter 689, F.S., based on the consideration paid for such assignment.

~~(23)~~(26) No change.

~~(24)~~(27) No change.

~~(25)~~(28) Trusts Pursuant to Chapter 689, F.S.: A deed to or from a trustee conveying real property is taxable to the extent that the deed transfers the beneficial ownership of the real property and to the extent that there is consideration for the transfer. The following are examples of taxable and exempt conveyances to or from a trustee.

(a) No change in Beneficial Ownership: A deed from X to a trustee is exempt ~~from the stamp tax~~ to the extent of X's beneficial ownership interest as a trust beneficiary, whether or not the real property is encumbered by a mortgage. For example, if X owns encumbered or unencumbered real property and conveys it to the trustee of a trust of which X is the sole beneficiary, the conveyance is exempt ~~from the stamp tax~~.

(b) Change in Beneficial Ownership: If persons other than X are trust beneficiaries, then a deed from X to a trustee is taxable to the extent of the consideration, if any, for the beneficial interest in the real property transferred to such other persons. The ~~stamp~~ tax is based on any cash, note, release, or other consideration from the trust beneficiaries other than X, including their proportionate share of any mortgage encumbering the real property. For example, if X owns unencumbered real property valued at \$100, and if X conveys the property to the trustee of a trust of which X and Y are each 50% beneficiaries, and Y pays \$50 cash for the conveyance to the trustee, ~~then stamp tax is~~ would be due based on a consideration of \$50.

(c) Gift in Trust: A deed from X to a trustee is exempt ~~from the stamp tax~~ if persons other than X are trust beneficiaries, the transfer is a gift from X to those beneficiaries, and the real property is not encumbered by any mortgage. If the real property is encumbered by any mortgage, ~~then the stamp~~ tax is based on the other beneficiaries' proportionate share of the mortgage indebtedness, allocated according to their respective percentage beneficial interest. For example, if X owns real property valued at \$100 which is encumbered by a mortgage of \$50, and X conveys the property to the trustee of a trust of which X and X's daughter are each 50% beneficiaries, ~~and If there is no consideration other than the mortgage, then stamp tax is~~ would be due based on a consideration of \$25 (one-half of the mortgage indebtedness).

(d) Successor or Substitute Trustee: A deed from a trustee to a successor or substitute trustee of the same trust is not subject to ~~the stamp~~ tax.

(e) Trustee's Deed to Beneficiary: A deed of real property from a trustee to X is not subject to ~~the stamp~~ tax to the extent of X's beneficial ownership interest as a trust beneficiary immediately before the conveyance, whether or

not the real property is encumbered by a mortgage. Except as provided in paragraph (f) ~~of this rule below, however,~~ the ~~stamp~~ tax applies to the extent that the trustee transfers to X an ownership interest in the real property greater than X's percentage of beneficial ownership interest as a trust beneficiary immediately before the transfer. The tax is based on the consideration, if any, for the transfer of the additional interest, including the proportionate share of any mortgage indebtedness encumbering the additional percentage interest in the real property transferred to X by the trustee. For example, ~~if~~ X and X's spouse are each beneficiaries of a trust of which X owns 60% interest and X's spouse owns 40% interest, and the trustee conveys to X real property valued at \$100 which is encumbered by a mortgage of \$50, ~~and if there is no consideration other than the mortgage, then stamp tax is would be~~ due based on a consideration of \$20 (40% of the mortgage indebtedness).

(f) Trustee's Power to Apportion: When trust beneficiaries hold undivided percentage interests in the corpus of the trust rather than specific interests in each parcel of real property held in the trust, and a trust instrument grants the trustee the power to apportion and distribute the various assets of the trust among the beneficiaries, ~~then stamp~~ tax is due on the conveyance of real property from the trustee to a beneficiary only to the extent that the value of that real property exceeds the value of the beneficiary's undivided percentage interest in the trust. For example, a grantor conveys Blackacre and Whiteacre to a trustee for the benefit of the grantor's two children, X and Y, who each have an undivided 50% interest in the trust. The terms of the trust provide that when both X and Y reach 21 years of age, the trustee will liquidate the trust and distribute the assets of the trust between X and Y as the trustee determines and shall determine ~~provided that~~ each beneficiary receives ~~shall receive~~ property of approximately equal value. Blackacre and Whiteacre are equal in value when X and Y reach 21, and the trustee conveys Blackacre to X and Whiteacre to Y. Tax Stamp tax is due on the initial conveyance from the grantor to the trustee to the extent of any taxable consideration, such as a mortgage on the property (see ~~foregoing~~ paragraph (c) ~~of this rule~~), but no ~~stamp~~ tax is due on the subsequent conveyances from the trustee to X and Y, ~~regardless of whether~~ or not a ~~any~~ mortgage then encumbers the property.

(g) Trustee's Deed to Non-Beneficiary: Tax is due on ~~The stamp tax applies to~~ a trustee's deed of real property to grantees that are not beneficial owners as trust beneficiaries immediately before the conveyance, to the extent of the consideration given, if any, for the interest in the real property transferred to the non-beneficiary grantees. The ~~stamp~~ tax due is based on any cash, note, release, or other consideration from the non-beneficiary grantees, including their proportionate share of any mortgage encumbering the real property. For example, ~~if~~ X is the sole

beneficiary of a trust and the trustee conveys to X and Y, as 50% tenants-in-common, real property valued at \$100 which is encumbered by a mortgage of \$60, and ~~if~~ if Y pays \$20 cash for Y's 50% interest in the property, ~~then stamp tax is~~ would be due based on the consideration of \$50 (\$20 cash plus 50% of the mortgage indebtedness).

(h) Identity of Parties; Nature of Trust: All conveyances to or from a trustee are equally taxable or exempt as provided in this rule, ~~regardless of~~:

1. Whether the trustee is the same person as grantor, grantee, or beneficiary,
2. Whether the trustee or grantor or grantee or beneficiary is a natural person or an entity, and
3. Whether a recorded instrument confers on the trustee the powers and authority specified in Section ~~689.073(1)~~ ~~689.071(4)~~, F.S., or declares the interest of the beneficiaries is personal property as specified in Section ~~689.071(6)(4)~~, F.S.

(i) Revocable Trust: A deed to a trustee from a grantor who has the power to revoke the trust instrument, and a deed back to the grantor from the trustee upon revocation of the trust, are not transfers of ownership subject to ~~the~~ stamp tax.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—New 8-18-73, Formerly 12A-4.13, Amended 12-11-74, 2-21-77, 5-23-77, 12-26-77, 7-3-79, 9-16-79, 11-29-79, 3-27-80, 12-23-80, 12-30-82, Formerly 12B-4.13, Amended 12-5-89, 6-4-90, 2-13-91, 2-16-93, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, 4-5-07, 7-30-13, 12-12-19, _____.

12B-4.014 Conveyances Not Subject to Tax.

(1) through (2) No change.

(3) To Correct Error: ~~If~~ Where a deed corrects conveyance is made to correct a technical deficiency in a previous deed in the nature of a scrivener's error, and the correcting deed does not convey an interest in real property, on which the correcting deed is not subject to tax has been paid, only minimum tax is required. (1933 Op. Att'y. Gen. Fla. 1933-34 Biennial Report, Page 50 (April 7, 1933); Letter from the Att'y. Gen. Fla. to State Comptroller (Dec. 10, 1962))

(4) through (5) No change.

(6) Partition Deed: Partition deed is not taxable, unless for consideration, some of the parties take shares greater in value than their undivided interest, in which event a tax attaches to each deed conveying such greater share

computed upon the consideration for the excess. Where the property being partitioned is subject to a mortgage, tax is ~~shall be~~ based on the mortgage balance in proportion to the identical interest which the grantor held in the property as of the date of transfer.

(7) Leases of Real Property: Leases are not taxable when the only consideration is the ~~wherein considerations passing to lessors are lessee's promise to pay promises in future to pay rent are not subject to documentary stamp tax imposed since considerations passing to lessors are executory.~~ (DeVore v. Gay, 39 So. 2d 796 (Fla. 1949))

~~Cross Reference—subsection 12B-4.013(24), F.A.C.~~

(8) United States to Nonexempt ~~Non-Exempt~~ Party: The United States or its agencies are exempt from payment of the tax and unless the instrument is exempted by any state or federal law, the required tax is the responsibility of the nonexempt ~~non-exempt~~ party.

~~Cross Reference—subsection 12B-4.002(2), F.A.C.~~

(9) Mortgagee to United States; Contract of Guaranty: Conveyance from a bank, savings and loan association, or other mortgagee to a federal agency pursuant to a contract of guaranty is not taxable. ~~(1961 Op. Att'y. Gen. Fla. 061-46 (Mar. 14, 1961); 1961 Op. Att'y. Gen. Fla. 061-84 (May 19, 1961); 1961 Op. Att'y. Gen. Fla. 061-122 (Aug. 1, 1961))~~

(10) Conveyances Between Governmental Agencies: Conveyances from federal or state agencies or their instrumentalities to another agency or instrumentality of the state or federal government are not taxable. ~~(1931 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 892 (Dec. 16, 1931); 1936 Op. Att'y. Gen. Fla. 1935-36 Biennial Report, Page 29 (Apr. 10, 1936))~~

~~Cross Reference—subsection 12B-4.002(4), F.A.C.~~

(11) Conveyances Exempted by United States Code: Conveyances to the United States or its agencies or its instrumentalities when exempted from tax by the United States Code are not taxable. ~~(1931 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 281 (Nov. 9, 1931); 1947 Op. Att'y. Gen. Fla. 047-164 (June 11, 1947))~~

~~Cross Reference—paragraph 12B-4.002(2)(a), F.A.C.~~

~~(12) Cancellation of Non-Recourse Agreement for Deed: Quit claim deeds from a buyer to a seller for failure to make payments under a contract for deed where the buyer is not entitled to possession until he completes all the payments and has no personal liability upon default, are not subject to tax.~~

~~(12)~~(13) Eminent Domain Proceeding: Judgments and decrees in eminent domain proceedings by which title to

real property is vested in a condemner are not subject to ~~documentary stamp~~ tax. Also, a deed given to a governmental entity under threat of condemnation or as a part of an out-of-court settlement of condemnation proceedings is not subject to tax.

~~Cross Reference subsection 12B-4.013(4), F.A.C.~~

~~(13)(14)~~ An assignment, transfer, or other disposition of real property from a nonprofit organization, as defined in Section 201.02(6), F.S., to the Board of Trustees of the Internal Improvement Trust Fund, or to any state agency, water management district, or local government, is exempt from tax. The exempt status of the document must be indicated by affixing the statement that is provided in label format on Documentary Stamp Tax – Subsection 201.02(6), Florida Statutes, Exemption Form DR-229 (form DR-229, Documentary Stamp Tax – Section 201.02(6), F.S., Exemption, incorporated by reference in Rule 12B-4.003, F.A.C.).

~~(14)(15)~~ Confirmed Bankruptcy Plan: A document that transfers an interest in Florida real property pursuant to a Chapter 11 plan that was confirmed under Section 1129 of the Bankruptcy Code (Title 11 U.S.C.) prior to the date of the transfer is not taxable. A document that transfers Florida real property prior to confirmation of the bankruptcy plan is subject to tax. ~~(11 U.S.C. Section 1146(a); Florida Department of Revenue v. Piccadilly Cafeterias, Inc. 554 U.S. 33 (2008))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—New 8-18-73, Formerly 12A-4.14, Amended 2-21-77, 12-26-77, 12-23-80, Formerly 12B-4.14, Amended 12-5-89, 6-4-90, 2-13-91, 2-16-93, 10-18-94, 12-30-97, 1-4-01, 4-14-09, 7-30-13,_____.

12B-4.041 Imposition of Tax.

(1) No change.

(2) Rate and Computation: The rate of tax on bonds is 35 cents on each \$100 or fraction thereof of the face value provided; however, ~~that~~ only that part of the value of the bonds, debentures or certificates of indebtedness issued by any person, the property of which is located within the state, ~~shall~~ bear to the whole value of the property described in said instrument or obligation ~~shall~~ require tax. Tax on bonds is measured by the face value, regardless of whether the bonds are sold at discounted prices. ~~(1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 835 (Sept. 29, 1931))~~ However, bonds which are secured by mortgages or trust deed recorded in this state are subject to the provisions of Section 201.08(1), F.S., and the tax is required to be paid on the mortgage or trust deed.

~~Cross Reference—subsection 12B-4.053(8), F.A.C.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.07 FS. History— New 8-18-73, Formerly 12A-4.41, Amended 12-26-77, Formerly 12B-4.41, Amended 12-5-89, 2-13-91, 2-16-93, 12-30-97,_____.

12B-4.042 Issues Subject to Tax.

(1) Secured by Mortgage or Deed of Trust: ~~A bond secured by a mortgage or other evidence of an indebtedness deed of trust which is recorded in Florida~~ securing a bond or a certificate of indebtedness, whether issued inside or outside Florida, ~~this state~~ is subject to the tax under Section 201.08(1)(b), F.S., based on the amount secured.

(2) Religious or Nonprofit Organizations ~~Non-Profit Corporation:~~ Bonds ~~A bond issued by religious or nonprofit organizations are a church corporation~~ is subject to tax. ~~(1932 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 396 (Jan. 7, 1932))~~

(3) Certificate of Indebtedness: ~~A certificate of indebtedness secured by a mortgage is subject to tax. (Letter from the Att’y. Gen. Fla. to the State Comptroller (March 17, 1932))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.07, 201.08(1)(b) FS. History—New 8-18-73, Formerly 12A-4.42, Amended 12-26-77, Formerly 12B-4.42, Amended 12-5-89, 12-30-97,_____.

12B-4.043 Issues Not Subject to Tax.

(1) No change.

(2) Surety Bonds: Indemnity, fidelity, and surety bonds are not taxable. ~~(1944 Op. Att’y. Gen. Fla. 044-356 (Dec. 6, 1944))~~

(3) ~~Subdividers Bonds:~~ ~~A bond given by subdividers of real estate in connection with approval of a subdivision by Board of County Commissioners conditioned that should the makers of such bond construct streets, alleys and thoroughfares as promised the bonds would become null and void, otherwise to remain in full force and effect, is not subject to the documentary stamp tax. (1949) Op. Att’y. Gen. Fla. 049-583 (Dec. 7, 1949))~~

(3)(4) Bond Issued in Another State: Where all steps in the issuance of a bond ~~bonds by Florida corporation take took place outside Florida~~ out of the state, the bond ~~transaction~~ is not taxable. ~~(State v. Gay, 90 So. 2d 132 (Fla. 1956))~~. However, where bonds are secured by a mortgage or trust deed recorded in Florida ~~this state,~~ the mortgage or trust deed is taxable under Section 201.08(1)(b), F.S.

~~(4)(5)~~ Governmental Bonds: All ~~notes, bonds, mortgages, deeds, and other evidences of indebtedness issued or sold, transferred, assigned or delivered by federal or state agencies, counties, municipalities, or any political subdivisions are exempt~~ any State, County, or subdivision thereof, or municipality, all being Governmental agencies, are exempt from the documentary stamp tax. This also applies to such documents and instruments issued by the Federal Government and its agencies. (1931 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 889 (Dec. 8, 1931))

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.07 FS. History—New 8-18-73, Formerly 12A-4.43, Amended 12-26-77, Formerly 12B-4.43, Amended 12-5-89, 12-30-97, _____.

12B-4.051 Imposition of Tax.

(1) A tax is imposed on promissory notes, non-negotiable notes, written obligations to pay money, assignments of salaries, wages, or other compensation, which are made, executed, delivered, sold, transferred, or assigned in the state. A renewal note, as defined in Section 201.08(5), F.S., is also taxable unless it qualifies for the exemption provided for under Section 201.09(1), F.S. The rate of tax is 35 cents on each \$100 or fraction thereof of the indebtedness or obligation evidenced by the document. The tax on any document described in this paragraph will ~~shall~~ not exceed \$2,450.

~~Cross Reference—paragraph (12)(c) of Rule 12B-4.052, F.A.C.~~

(2) Mortgages that incorporate the certificate of indebtedness, not otherwise shown in separate instruments, are taxable. Furthermore, a mortgage, trust deed, security agreement, or other evidence of indebtedness filed or recorded in this state which secures a promissory note or written obligation to pay money at the time of recordation is also taxable. A notation must ~~shall~~ be made on the promissory note or written obligation to pay money, at the time of recordation, that the proper tax, and the amount thereof, has been paid on the mortgage, trust deed, security agreement, or other evidence of indebtedness. A renewal mortgage, trust deed, security agreement, or other evidence of indebtedness, as defined in Section 201.08(5), F.S., is also taxable unless it qualifies for the exemption provided under Sections 201.09(2) and 201.091, F.S. The rate of tax is 35 cents on each \$100 or fraction thereof of the indebtedness or obligation evidenced thereby. The \$2,450 tax limit placed on a note or other written obligation to pay money, executed in Florida or approved and accepted in Florida, does not apply to a mortgage, security agreement, or other lien filed or recorded in Florida. A mortgage, security agreement, or other lien filed or recorded

in Florida is subject to documentary stamp tax on the full amount of the obligation secured thereby. Example: A term obligation of \$1,000,000 was executed in Florida on July 1, 2002. A mortgage securing the full amount of the obligation was recorded in Florida on that same date. Documentary stamp tax in the amount of \$3,500 was due on the mortgage at the time of recordation.

~~Cross Reference—paragraph (12)(c) of Rule 12B-4.052, F.A.C.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.08 FS. History—New 8-18-73, Formerly 12A-4.51, Amended 8-8-78, 11-29-79, Formerly 12B-4.51, Amended 12-5-89, 2-13-91, 2-16-93, 12-30-97, 7-28-98, 5-4-03,_____.

12B-4.052 Computation of Tax; Definitions.

(1)(a) Notes and Written Obligations to Pay Money: The amount upon which the tax is measured, when the documents provide for a discount of unearned interest or finance charges in exchange for early payment, is the amount financed or principal indebtedness. The payment of interest or finance charges is a contingent obligation and is not taxable. (~~Department of Revenue v. North Port Bank, 354 So. 2d 463 (Fla. 1st DCA 1978)~~) Miscellaneous charges, such as credit life insurance, which are included in the amount financed or principal indebtedness are not contingent obligations at the time the note is executed and are taxable.

(b) No change.

(2) No change.

~~(3) Revolving Charge Accounts: “Revolving account” or “account” means an instrument or instruments prescribing the terms of retail installment transactions which may be made thereafter from time to time pursuant thereto, under which the buyer’s total unpaid balance thereunder, whenever incurred, is payable in installments over a period of time and under the terms of which a finance charge is to be computed in relation to the buyer’s balance from time to time.~~

~~(3)(4)~~ Instruments Deemed Retail Installment Contract: An instrument which is in fact a retail installment contract is taxable under Section 201.08(1)(a), F.S., even though the instrument may be designated a revolving charge account.

~~(4)(5)~~ No change.

~~(5)(6)~~ Written Obligation or Promise to Pay Money:

(a) The tax levied by Section 201.08(1)(a), F.S., is an excise tax on the promise to pay, regardless of ~~and~~ the terms and certainty of payment ~~are not material~~. (~~Plymouth Citrus Growers Ass'n v. Lee, 157 Fla. 893, 27 So. 2d 415 (1946)~~); Where a grantee accepts a deed containing the assumption of a note, a mortgage, or both, the said assumption constitutes a promise to pay and is taxable. (~~Alabama Florida Company v. Mays, 111 Fla. 100, 149 So. 61 (1933); 1961 Op. Att'y. Gen. Fla. 061-8 (January 23, 1961)~~) If the holder of a contract can recover a judgment by proving the contract and nonpayment ~~non-payment~~, the contract constitutes a promise to pay and is taxable. (~~Maas Brothers, Inc. v. Dickinson, 195 So. 2d 193 (Fla. 1967)~~)

(b) 1. through 5. No change.

6. An integration clause or a default remedy clause, does not, by itself, expressly incorporate another document, unless the clause contains language that meets ~~meet~~ the criteria of subparagraph 12B-4.052(5)(b)3. or 4., F.A.C., above.

~~(7) Instruments Deemed Mortgages: "All conveyances, obligations conditioned or defeasible, bills of sale or other instruments or writing conveying or selling property, either real or personal, for the purpose or with the intention of securing the payment of money . . . shall be deemed and held mortgages. . . ." (Section 697.01, F.S.) (See 1955 Op. Att'y. Gen. Fla. 055-287 (Oct. 31, 1955))~~

~~(6)~~(8) No change.

~~(7)~~(9) Interest: Where a borrower promises to pay both the amount financed and interest during the term of the note, the borrower's only absolute obligation or indebtedness at the time he signs such note is for the amount financed and not for unearned interest. (~~Department of Revenue v. North Port Bank, 354 So. 2d 463 (Fla. 1st DCA 1978)~~)

~~(8)~~(10) Open-end and Future Advance Mortgages: Tax is due on the mortgage when filed or recorded in the state based upon the maximum indebtedness secured, exclusive of any amount that may be covered in a future advance clause. Regardless of whether the indebtedness secured by the mortgage is contingent, the mortgage is subject to tax based upon the maximum amount of the indebtedness secured. Each future advance made under a future advance clause is taxable when such future advance is made. The mortgage will ~~shall~~ not be enforceable in any court in this state, as to the future advance, until the tax due on each advance has been paid.

~~(9)~~(11) No change.

~~(10)~~(12) Renewals: Each renewal, as defined in Section 201.08(5), F.S., of a written obligation to pay money, or

of a mortgage or other security agreement, is taxable, unless it satisfies the requirements of Section 201.09(1), F.S.

(a) No change.

(b) A renewal of a term obligation is subject to tax on the amount of the increase of the unpaid principal balance, with a maximum tax due of \$2,450 on the aggregate of the original obligation and all renewals thereof that satisfy the requirements of Section 201.09(1), F.S. A term loan with periodic disbursements, such as a construction loan, may be renewed for the undisbursed amount, together with the unpaid balance of the amount that was previously disbursed, without payment of additional tax.

~~Cross Reference—paragraph (c) of this subsection.~~

(c) A renewal of a revolving obligation is subject to tax on the amount of the increase over the original face amount of the original obligation, with a maximum tax due of \$2,450 on the aggregate of the original obligation and all renewals thereof that satisfy the requirements of Section 201.09(1), F.S.

~~Cross Reference—paragraph (c) of this subsection.~~

(d) No change.

(e) The maximum tax due on an original obligation and all renewals thereof that satisfy the requirements of Section 201.09(1), F.S., is \$2,450. An obligation upon which the maximum tax due of \$2,450 was paid may be renewed, so long as the requirements of Section 201.09(1), F.S., are met, without additional tax assessed. The \$2,450 tax limitation does not apply to a mortgage, security agreement, or other lien filed or recorded in Florida.

1. Example: The proper amount of tax of \$2,450 was paid on a term obligation of \$1,000,000, that was executed in Florida on July 1, ~~2024~~²⁰⁰², and was not secured by a mortgage, security agreement, or other lien filed or recorded in Florida. On August 1, ~~2024~~²⁰⁰², the obligation was renewed, meeting the requirements of Section 201.09(1), F.S., and providing for a \$500,000 increase of the unpaid principal balance. No additional tax was due on the renewal, since the maximum aggregate tax of \$2,450 was paid on the original obligation. Each renewal thereafter is not subject to additional tax, so long as each renewal meets the requirements of Section 201.09(1), F.S.

2. Example: The proper amount of tax of \$1,750 was paid on a revolving obligation of \$500,000, that was executed in Florida on July 1, ~~2024~~²⁰⁰², and was not secured by a mortgage, security agreement, or other lien filed or recorded in Florida. On August 1, ~~2024~~²⁰⁰², the obligation was renewed, meeting the requirements of Section 201.09(1), F.S., and providing for a \$500,000 increase above the original face amount of the original obligation. Additional tax of \$700 was due on the renewal, bringing the total tax paid on the original obligation and all renewals

thereof to the maximum aggregate amount of \$2,450. Each renewal thereafter is not subject to additional tax, so long as each renewal meets the requirements of Section 201.09(1), F.S.

3. Example: The proper amount of tax of \$1,750 was paid on a revolving obligation of \$500,000, that was executed in Florida on July 1, ~~2024~~~~2002~~, and was not secured by a mortgage or other lien filed or recorded in Florida. On August 1, ~~2024~~~~2002~~, the obligation was renewed, meeting the requirements of Section 201.09(1), F.S., and providing for a \$100,000 increase above the original face amount of the original obligation. Additional tax of \$350 was due on the renewal, bringing the aggregate tax paid on the original obligation and this renewal to \$2,100. Additional tax of \$350 will be due on any renewal or renewals thereafter, where the amount of the increase or increases equals or exceeds \$100,000 (the amount of the increase or increases required to bring the aggregate tax to \$2,450).

4. Example: The proper amount of tax of \$2,450 was paid on a term obligation of \$700,000, that was executed in Florida on July 1, ~~2024~~~~2002~~, and was secured by a mortgage recorded in Florida. On August 1, ~~2024~~~~2002~~, the obligation was renewed, meeting the requirements of Section 201.09(1), F.S., and providing for a \$500,000 increase of the unpaid principal balance. The mortgage was spread to secure the renewal. Additional tax of \$1,750 was due on the mortgage spreader, since there is no limit on the amount of tax due on a mortgage.

(f) Notwithstanding paragraphs (a), (b) and (c), ~~above~~:

1. through 2. No change.

3. No change.

a. No change.

b. A renewal mortgage or other security document ~~must shall~~ state the county's official recording identifying information ~~official book and page number~~ of the original mortgage or other security document being renewed which evidences prior payment in full of stamp tax due, or ~~must shall~~ have attached to it for recording the original note or a copy thereof with evidence of proper stamp tax paid. Unless this evidence is present, the renewal mortgage is subject to tax on the full amount of the obligation.

4. No change.

(g) through (h) No change.

~~(11)(13)~~ Line of Credit Mortgages: The tax required on a mortgage recorded to secure a revolving line of credit is calculated on the maximum amount of the secured line of credit, ~~as determined from the face of the recorded~~

~~mortgage or from the credit documents incorporated therein by reference, regardless of whether or not the obligation to repay is may be contingent upon the advancement of sums under the line of credit. (Barnett Bank v. Department of Revenue, 571 So. 2d 527 (Fla. 3d DCA 1990); Department of Revenue v. Lincoln Pointe Associates, 544 So. 2d 291 (Fla. 1st DCA 1989))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.08, 201.09 FS. History—New 8-18-73, Formerly 12A-4.52, Amended 8-8-78, 3-12-79, 2-3-80, 3-30-81, 8-29-84, Formerly 12B-4.52, Amended 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, 5-23-22,_____.

12B-4.053 Taxable Documents.

(1) Signature Required: Tax is due on a document that contains a promise to pay, “Promise to Pay” and on each renewal thereof. To be taxable, the document and to be “note or obligation” it must be signed by the maker or obligor to be taxable. (*Lee v. Quincy State Bank*, 127 Fla. 765, 173 So. 909 (1937))

(2) Purported Lease: An instrument which purports to be a lease, whereby title to tangible personal property remains vested in the seller, until the total of the payment of rentals equals the value of the property leased, at which time the “lessee” becomes the unconditional owner of the property, is a “mortgage” and is subject to tax, even though payment of the rentals is not an unconditional obligation to pay money.

~~(a) An instrument which purports to be a lease, whereby title to tangible personal property remains vested in the seller, until the total of the payment of rentals equals the value of the property leased, at which time the “lessee” becomes the unconditional owner of the property, is a “mortgage” and is subject to tax, even though payment of the rentals is not an unconditional obligation to pay money.~~

~~(b) A lease of tangible personal property containing a written unconditional obligation to pay money is subject to tax.~~

~~(3) Note Executed in Florida: A note mailed to a bank in another state and payable in that state is taxable where the note is made in Florida, the loan is used in Florida, and the loan is in all essential factors a Florida transaction. (Plymouth Citrus Growers Ass’n v. Lee, 157 Fla. 893, 27 So. 2d 415 (1946))~~

~~(3)(4) Executed to Governmental Agencies or Instrumentalities: Instruments made payable to the United States, or its agencies, or instrumentalities (Choctawhatchee Electric Cooperative, Inc. v. Green, 132 So. 2d 556 (Fla. 1961)) or to the state, counties, municipalities, or any political subdivision of the state, are taxable to the nonexempt~~

party unless the instrument is exempt by federal or state law. (1962 Op. Att’y. Gen. Fla. 062-150 (Nov. 8, 1962); 1963 Op. Att’y. Gen. Fla. 063-131 (Nov. 4, 1963); 1968 Op. Att’y. Gen. Fla. 068-10 (Jan. 19, 1968); 1970 Op. Att’y. Gen. Fla. 070-169 (Dec. 4, 1970); 1970 Op. Att’y. Gen. Fla. 070-171 (Dec. 8, 1970); 1971 Op. Att’y. Gen. Fla. 071-100 (May 12, 1971))

~~(4)~~(5) Right to Rescind: Lot purchase contracts in existence beyond a stated period of time without having been rescinded by the purchaser as provided for in the terms of the contract, constitute “written obligations to pay money” subject to documentary stamp tax, ~~but contracts rescinded by purchasers within the stated time period are not subject to tax.~~ (Gulf American Land Corporation v. Green, 157 So. 2d 70 (Fla. 1963))

~~(6)~~ “Add-On” or Supplemental Agreement: A written obligation to pay money whereby the purchaser promises to pay the vendor a certain sum of money to cover the purchase price of itemized merchandise purchased from the vendor requires documentary stamp tax for the full amount of the purchase. When a supplemental agreement, either separate or as part of the original agreement, is used for the purchase of additional merchandise, and the supplemental agreement embodies the terms of the original agreement by reference or otherwise to cover the additional merchandise purchased, then this supplemental agreement must bear documentary stamp tax in an amount to cover the amount of the original agreement plus the amount of the supplemental agreement. (1940 Op. Att’y. Gen. Fla. 0-1021, (Dec. 16, 1940))

~~(7)~~ Certified Check: The certification of a check by a bank is subject to tax. The certification is equivalent to an acceptance. The bank upon certification becomes liable to the holder. (1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 831 (Sept. 24, 1931); 1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Reports, Page 845 (Oct. 15, 1931))

~~(5)~~(8) Chattel Mortgage: A chattel mortgage or conditional bill of sale, which contains in the body of the contract or mortgage the promise to pay not evidenced by a separate note or writing must evidence ~~shall bear~~ the required documentary stamp tax. If there is a separate promissory note evidencing the indebtedness, and a recorded chattel mortgage which is security for such note, the tax is to be paid on the recorded document at the time of recordation and a notation of the tax stamps and the amount thereof made on the promissory note.

~~(6)~~(9) Document Signed in Another State; Payable in Florida: Where a promissory note is signed by its maker in another state and mailed to the payee in this state, after which it is examined, approved, and accepted, and a loan in the principal amount of the note is made to the maker, such note is subject to tax. (1956 Op. Att’y. Gen. Fla. 056-339 (Dec. 7, 1956); (1958 Op. Att’y. Gen. Fla. 058-106 (March 25, 1958); (1962 Op. Att’y. Gen. Fla. 062-11 (Jan.

18, 1962))

~~(7)(10)~~ Credit Unions: A promise to pay ~~“Promise to Pay”~~ given to either state or federally chartered credit unions is subject to tax. (1956 Op. Att’y. Gen. Fla. 056-247 (Aug. 22, 1956))

~~Cross Reference—subsection 12B 4.054(23), F.A.C.~~

~~(8)(11)~~ Demand Loans: Demand loans that ~~Forms used by banks in making so-called “demand loans” which~~ contain a written obligation to pay money are subject to ~~the documentary stamp~~ tax based upon the full amount of the demand loan, ~~with a maximum tax due of \$2450.~~ (1941 Op. Att’y. Gen. Fla. 041-677 (Dec. 5, 1941))

~~(12)~~ Minimum Tax: All ~~“promises to pay,”~~ unless the document is wholly exempt, must bear the minimum tax even though the debt is less than \$100. (State v. Cook, 108 Fla. 157, 146 So. 223 (1933))

~~(9)(13)~~ No change.

~~(10)(14)~~ Religious or Nonprofit Organizations ~~Non-Profit Church Corporation:~~ A note or other obligation to pay money ~~“Promise to pay”~~ executed by a religious bodies or nonprofit organization ~~non-profit corporations~~ is subject to tax. (1932 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 396 (Jan. 7, 1932))

~~(15)~~ Retain Title Contracts: ~~Where under a contract the purchaser agrees to pay a certain price upon certain terms, the title to the property to remain in the seller until the contract price is paid in full, such contract constitutes an obligation to pay money and is taxable.~~ (1933 Op. Att’y. Gen. Fla. 1933-34 Biennial Report, Page 48 (Aug. 22, 1933))

~~(11)(16)~~ Bankers or Trade Acceptances: Bankers or trade acceptances, when payable on a date subsequent to acceptance, are written obligations for the payment of money from the date of such acceptance and are taxable. ~~However, when payable on demand or presentation and presentation is made after acceptance, they are not written obligations to pay money and are not taxable.~~ (1966 Op. Att’y. Gen. Fla. 066-18, (March 11, 1966))

~~Cross Reference—subsection 12B 4.054(20), F.A.C.~~

~~(12)(17)~~ Annuity Agreements: An annuity agreement issued by a party to an individual in consideration of gifts or donations is taxable as a written obligation to pay money, and the tax is determined by the value of the annuity based upon the life expectancy of the donee. (1960 Op. Att’y. Gen. Fla. 060-131 (Aug. 9, 1960))

~~(13)(18)~~ Vendor’s Lien: Where a deed of conveyance recites the retention of a vendor’s lien and contains a provision that the vendee agrees to the reservation of such lien and to pay the unpaid balance of the purchase price, tax is due based upon the unpaid balance. (1961 Op. Att’y. Gen. Fla. 061-8 (Jan. 23, 1961))

~~(14)~~(19) Assumption of Note and Mortgage: ~~An~~ Person assuming a mortgage (Note or written obligation to pay money) effectively renews or modifies the original note or mortgage, and would not be exempt from tax under Section 201.09, F.S., because it includes a person other than the original obligor. Therefore, an assumption of any note, any and mortgage, or both, whether incorporated in a conveyance which is accepted by the purchaser, or assumed in a separate document, is a taxable renewal under Section 201.08(1)(a), F.S., and not exempt under Section 201.09(1), (2), F.S. ~~When a grantee takes title to real property subject to mortgage, the grantee is not responsible to the holder of the promissory note for the payment of any portion of the amount due, and such mortgage is not subject to tax under Section 201.09, F.S.~~

Cross Reference – subsections 12B-4.052(5)(6) and ~~(11)~~(12), paragraph 12B-4.053(33)(g), F.A.C.

~~(20) Revolving Charge Account Agreements: Purchases made under a revolving charge account agreement where sales slips made in connection with the agreement contain a written obligation to pay money are taxable under Section 201.08(2), F.S., except those activated with the use of a credit card, charge card, or debit card. (1971 Op. Att’y. Gen. Fla. 071-116 (May 24, 1971))~~

Cross Reference—subsection (11) of Rule 12B-4.054, F.A.C.

(21) through (22) Renumbered (15) through (16) No change.

~~(17)~~(23) Contracts which Convey an Interest in Realty: A contract which contains a written obligation to pay money and which conveys an interest in realty, such as a timber contract, or a mineral contract, etc., is taxable as a conveyance of an interest in realty under Section 201.02(1)(a), F.S., and is also taxable as a written obligation to pay money under Section 201.08(1)(a), F.S. ~~(1971 Op. Att’y. Gen. Fla. 071-30 (Feb. 19, 1971))~~

~~(18)~~(24) Agreement or Contract for Deed: An agreement or contract for deed that meets the statutory definition of a “mortgage” is subject to tax when filed or recorded in the state based upon the indebtedness secured, even if regardless of whether the indebtedness is contingent. An agreement or contract ~~Agreements or contracts~~ for the sale of land, that is which ~~are~~ not recorded and contains contain no written obligation to pay money is similar in nature to promissory notes and non-negotiable notes, are not subject to tax as a written obligation to pay money. ~~If the agreement for deed provides that the seller will look only to the land itself for payment of the balance of the purchase price, there is no written obligation to pay money in the contract and it is not subject to tax unless recorded.~~

~~(19)~~(25) “Wrap-Around” Notes: Tax ~~Documentary stamp tax~~ is due upon the face amount of a note ~~(with a maximum tax due of \$2450),~~ under which a maker obligates himself to pay a sum certain, even though the payee

obligates himself to use such payments to pay off a prior note. (~~Department of Revenue v. McCoy Motel, Inc., 302 So. 2d 440 (Fla. 1st DCA 1974))~~)

(26) ~~Acceptances: Acceptances are obligations to pay according to the tenor of the document and are taxable under Section 201.08(1)(a), F.S. (1931 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 831 (Sept. 24, 1931); 1931 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 845 (Oct. 15, 1931))~~

~~Cross Reference—subsections (7) and (16) of Rule 12B-4.053, F.A.C.~~

(20)(27) ~~Assignment of Mortgage: The An assignment of a mortgage by a lender (mortgagee or owner of the asset) to a new lender who has purchased the note and mortgage and becomes the holder of the note and mortgage is not taxable. (State v. Sweat, 113 Fla. 797, 152 So. 432 (1934))~~ However, where the assignment of a mortgage is given as collateral security for a new loan, the assignment is taxable (~~mortgage~~) when recorded in Florida ~~this state~~.

~~Cross Reference – subsection 12B-4.054(4)(5), F.A.C.~~

(21)(28) ~~Note Executed and Delivered: All notes or written obligations to pay money delivered to the lender, such as master notes and notes drawn in connection with a line of credit, letter of credit, bail bond, or otherwise, executed in Florida or approved and accepted in Florida, are subject to Florida documentary stamp tax. Tax is due based on the face amount of the note, with a maximum tax due of \$2,450, whether or not funds are advanced at time of delivery. If the note is secured by a recorded mortgage, tax must ~~shall~~ be paid on the mortgage at time of recording and a notation made on the note that tax has been paid on the mortgage. The \$2,450 tax limit placed on a note or other written obligation to pay money, executed in Florida or approved and accepted in Florida, does not apply to a mortgage, security agreement, or other lien filed or recorded in Florida. Renewals are also taxable unless exempted under Section 201.09, F.S.~~

~~Cross Reference—subsection (2) of Rule 12B-4.051 and paragraph (12)(c) of Rule 12B-4.052, F.A.C.~~

(22)(29) ~~Student Loans: All notes executed by students for loans that are guaranteed by the federal government Federal Government or the state are taxable, unless federal regulations prohibit the assessment of such taxes against the borrower.~~

~~Cross Reference—subsection 12B-4.054(25), F.A.C.~~

(30) ~~Foreign Notes and International Banking Transactions:~~

(a) ~~Notes, drafts and bills of exchange executed for financing the purchase or transfer of real property located in Florida, or secured by a mortgage, deed of trust or other lien upon real property located in Florida, are subject to~~

~~stamp tax.~~

~~Cross Reference—subsection 12B-4.054(27), F.A.C.~~

~~(b) Notes executed by foreign entities for financing the purchase of personal property for use in Florida are taxable unless such property is identifiable as being directly and solely in connection with the production, preparation, storage or transportation of tangible personal property for export or import, and the lender is a banking organization defined in Section 199.023(9), F.S.~~

~~Cross Reference—subsection 12B-4.054(28), F.A.C.~~

~~(23)(31)~~ Out-of-State Notes – Secured by Florida Mortgage: A mortgage recorded in this state encumbering Florida real or personal property; which is security for an out-of-state note is subject to tax as follows:

(a) Indebtedness Secured: The tax is based upon the full amount of the indebtedness secured, whether the indebtedness is contingent or not, unless paragraphs (b) and (c) of this rule apply. See also Sections 201.08(5) and (7), F.S.

(b) Secured by Multi-State Mortgage: When a note is made in another state and is secured by a multi-state mortgage recorded in Florida which describes and pledges the Florida property and the out-of-state property, tax is due on the mortgage when filed or recorded in Florida, based upon the percentage of indebtedness which the value of the mortgaged property located in Florida bears to the total value of all the mortgaged property. However, when the mortgage limits recovery to less than the amount of the indebtedness secured, the tax is due on the amount to which recovery is limited. The mortgage is required to state the value of the property in Florida and the other state(s); and also the percentage of the Florida property in relation to the total property. When the ~~documentary stamp~~ tax due is based upon the amount to which recovery is limited on a mortgage, ~~then~~ the mortgage is not required to state the value of the property in Florida and the other state(s); nor is the mortgage required to state the percentage of the Florida property in relation to the total property.

COMPUTATION OF TAX:

Value of Florida property/Total value of all property $\times$ Indebtedness = Amount

Example:

Value of Florida property \$100,000(1)

Value of out-of-state property \$900,000

Total Value of all property \$1,000,000(2)

Amount of Indebtedness: \$1,000,000(3)

(1) \$100,000/(2) \$1,000,000 $\times$ (3) \$1,000,000* = \$100,000*

*Tax would be calculated on \$100,000.

(c) Secured by Florida Mortgage only: When a mortgage describing and pledging only the Florida property is recorded in Florida, which only partially secures an out-of-state loan, and the loan is also secured by a mortgage(s) on out-of-state property, only a pro rata ~~pro-rata~~ portion of the indebtedness secured by the Florida mortgage is taxable. The tax will be based upon the percentage of indebtedness which the value of the mortgaged property located in Florida bears to the total value of all mortgaged property, unless the value of the Florida property exceeds this amount. In such case, ~~Then~~ the tax will be based upon the value of the Florida property. In ~~However, in~~ no event will the tax be due on more than the indebtedness secured by the Florida mortgage or any other amount to which the mortgagee limits its recovery. The mortgage is required to state the value of the property in Florida and the other state(s); and also the percentage of the Florida property in relation to the total property. When the ~~documentary stamp~~ tax due is based upon the amount to which recovery is limited on a mortgage, ~~then~~ the mortgage is not required to state the value of the property in Florida and the other state(s); nor is the mortgage required to state the percentage of the Florida property in relation to the total property.

COMPUTATION OF TAX:

Example 1:

Value of Florida property/Total value of all property $\times$ Loan = Amount*

Value of Florida property \$400,000(1)

Value of out-of-state property \$100,000

Total value of all property \$500,000(2)

Amount of loan \$550,000(3)

(1) \$400,000/(2) \$500,000 $\times$ (3) \$550,000 = \$440,000*

*Tax is calculated upon the pro rata ~~pro-rata~~ amount of the loan in the amount \$440,000, rather than the value of the Florida property, since the value of the Florida property is less than the pro rata ~~pro-rata~~ amount of the indebtedness.

Example 2:

Value of Florida property/Total value of all property $\times$ Loan = Amount

Value of Florida property \$600,000(1)

Value of out-of-state property \$900,000

Total value of all property \$1,500,000(2)

Amount of loan \$1,200,000(3)

(1) $\$600,000 / (2) \$1,500,000 \times (3) \$1,200,000 = \$480,000$

*Tax is calculated on value of Florida property in the amount of \$600,000, rather than the pro rata ~~pro-rata~~ amount of the loan, since the value of the Florida property is more than the pro rata ~~pro-rata~~ amount of the indebtedness.

Example 3:

Value of Florida property/Total value of all property $\times$ Loan = Amount

Value of Florida property \$800,000(1)

Value of out-of-state property \$200,000

Total value of all property \$1,000,000(2)

Amount of Loan \$600,000(3)

(1) $\$800,000 / (2) \$1,000,000 \times (3) \$600,000 = \$480,000$

*Tax is calculated on \$600,000, since the amount of indebtedness is less than the value of the Florida property but more than the pro rata ~~pro-rata~~ amount of the loan.

~~(24)~~(32) In-State Notes – Secured by Florida Mortgage: Notes Secured by Florida Mortgage: A mortgage recorded in this state encumbering Florida real or personal property, which is security for an in-state note, is subject to tax as follows:

(a) Secured by Multi-State Mortgage: When a note is made in Florida and is secured by a multi-state mortgage recorded in Florida, the tax is due on the full amount of the note for notes up to \$700,000 (with a maximum tax due of \$2,450). For notes larger than \$700,000, the tax is due on at least \$700,000, or the percentage of the indebtedness which the value of the mortgaged property located in Florida bears to the total value of all the mortgaged property, whichever is greater. However, where the mortgage limits recovery to less than the amount of the indebtedness secured, the tax is due on the full amount of the note ~~(with a maximum tax due of \$2,450)~~ or the amount to which the mortgage limits recovery, whichever is greater. The mortgage is required to state the value of the property in Florida and the other state(s); and also the percentage of the Florida property in relation to the total property. When the ~~documentary stamp~~ tax due is based upon the amount to which recovery is limited on a mortgage, ~~then~~ the mortgage is not required to state the value of the property in Florida and the other state(s); nor is

the mortgage required to state the percentage of the Florida property in relation to the total property.

(b) Secured by Florida Mortgage only: When a note is made in Florida and is secured by a mortgage on Florida property and is also secured by an out-of-state mortgage, the tax is due on the full amount of the note for notes up to \$700,000 (with a maximum tax due of \$2,450). For notes larger than \$700,000, the tax is due on \$700,000, or the percentage of the indebtedness which the value of the mortgaged property located in Florida bears to the total value of all the mortgaged property, or the value of the property located in Florida, whichever is greater. However, where the mortgage limits recovery to less than the amount of the indebtedness secured, the tax is due on the full amount of the note ~~(with a maximum tax due of \$2,450)~~ or the amount to which the mortgage limits recovery, whichever is greater. The mortgage is required to state the value of the property in Florida and the other state(s); and also the percentage of the Florida property in relation to the total property. When the ~~documentary stamp~~ tax due is based upon the amount to which recovery is limited on a mortgage, ~~then~~ the mortgage is not required to state the value of the property in Florida and the other state(s); nor is the mortgage required to state the percentage of the Florida property in relation to the total property.

(33) through (34) Renumbered (25) through (26) No change.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.08 FS. History—New 8-18-73, Formerly 12A-4.53, Amended 2-21-77, 11-29-79, 4-11-80, 7-27-80, 12-23-80, 3-30-81, 12-30-82, 8-29-84, Formerly 12B-4.53, Amended 12-29-86, 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03,_____.

12B-4.054 Exempt Transactions.

(1) No change.

~~(2) Certificate of Deposit: Certificates of deposit issued by a bank, banking association, or trust company are exempt.~~

(3) through (4) Renumbered (2) through (3) No change.

~~(4)(5)~~ Assignment of Mortgage: An assignment of a mortgage by a lender (mortgagee or owner of the asset) to a new lender who has purchased the note and mortgage and becomes the holder of the note and mortgage is not taxable. ~~(State v. Sweat, 152 So. 432 (1934)) However, where the assignment of a mortgage is given as collateral security for a new loan, the assignment is a taxable mortgage when recorded in this state.~~

Cross Reference – subsection 12B-4.053~~(20)(27)~~, F.A.C.

~~(5)(6)~~ Assignment of Conditional Sale Contract: An assignment of a conditional sale contract ~~is does not come~~ within the terms of the Documentary Stamp Tax Act. Therefore, such assignments are not taxable. However, the assignment of a contract as collateral security for a new loan, when recorded in Florida ~~the state~~, is taxable. (1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 853 (Oct. 23, 1931); 1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 854 (Oct. 23, 1931))

~~(6)(7)~~ Unsigned Documents: A note or written obligation to pay money which is not signed by a maker or obligor is not taxable. (*Lee v. Quincy State Bank*, 127 Fla. 765, 173 So. 909 (1937))

~~(8)~~ Leases: A lease of tangible personal property which does not contain an unconditional obligation to pay money is not subject to tax, unless the lease provides that the lessee will become the unconditional owner of the property when the total of the rental payments equals the value of the property being leased.

~~(9)~~ Agreement for Deed: No Personal Liability: Contracts for sale of land, which contain no “written obligation to pay money” of the same nature of promissory notes and non-negotiable notes, are not to be deemed written obligations to pay money within the purview of Section 201.08(1)(a), F.S. (*State v. Green*, 132 So. 2d 761 (Fla. 1961)) Attorney General Opinion 059-244 is construed as extending to contracts for the sale of land which contain express obligations to pay money, of the same genus as promissory notes and non-negotiable notes. With this limitation, Opinion 059-244 is adhered to and confirmed. (1961 Op. Att’y. Gen. Fla. 061-176 (Oct. 27, 1961)). If the following provision is incorporated in agreement for deed: “. . . as against the buyer or any subsequent purchaser from the buyer or any beneficiary for whom they may be acting, it being the understanding of the parties that the seller will look only to the land itself for payment of the balance of the purchase price,” there is no obligation to pay money in the contract and no documentary stamps are due. However, if such agreement for deed is filed or recorded in Florida, it would be subject to the documentary stamp tax under Section 201.08(1)(b), F.S.

~~(7)(10)~~ Rights to Rescind: Lot purchase contracts in existence beyond a stated period of time without having been rescinded by purchaser as provided for in the terms of the contract, constitute “written obligations to pay money” subject to documentary stamp tax, but contracts rescinded by purchasers within the stated time period are not subject to tax. (*Gulf American Land Corporation v. Green*, 157 So. 2d 70 (Fla. 1963))

Cross Reference – subsection 12B-4.053~~(4)~~(5), F.A.C.

~~(11)~~ Revolving Charge Account — No “Promise to Pay” Contained in Sales Slip: Retailer’s Flexible charge account application agreement which is dependent upon the happening of a contingency before any obligation is

created, that is, the purchase of goods and the signing of a sales slip which is a mere acknowledgment of delivery of goods and does not in itself contain any promise to pay is not subject to tax. (Maas Brothers, Inc. v. Dickinson, 195 So. 2d 193 (Fla. 1967))

~~Cross Reference—subsection 12B 4.053(20), F.A.C.~~

~~(8)(12) Cashier's Check: A cashier's check is a check, draft, or other order for the payment of money drawn by the cashier of a bank upon either his or her own bank or upon some other bank, in which funds of his or her bank are deposited, and is not a written obligation for the payment of money. No as contemplated by the provisions and requirements of the Documentary Stamp Tax Act. Therefore, no tax is due required on a cashier's check checks.~~
(1931 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 831 (Sept. 24, 1931); 1931 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 845 (Oct. 15, 1931))

~~(13) Documents Delivered in Another State—"Promise to Pay": Where a company sells merchandise under agreement or contract outside the State of Florida, and the merchandise is delivered outside the State. Subsequently the purchaser moves to Florida, and the unpaid balance due on such contract or agreement is forwarded to one of the company's stores in Florida. Such contracts are not Florida transactions even after the agreement is forwarded to one of the Florida stores for collection. Therefore, the documentary stamp is not required upon the balance due at the time the contracts are brought into Florida. (1944 Op. Att'y. Gen. Fla. 044 174 (June 12, 1944))~~

~~(14) Conditional Sales Contracts—Executed Outside Florida and Assigned to Florida Finance Company: Conditional sales agreements, evidencing the sale of motor vehicles, from a customer to a motor vehicle dealer in Georgia, discounted and assigned to a finance company doing business in Florida, are not subject to documentary stamp taxes under Florida Statutes, when such agreements are entirely entered into and executed in Georgia, and the finance company enters into the matter after the conditional sales contract is binding. (1962 Op. Att'y. Gen. Fla. 062 11 (Jan. 18, 1962))~~

~~(15) C. O. D. Order—Order and Purchase Contract From Out of State Vendor: Where a person doing business in the state sends an ordinary purchase order for the purchase of merchandise to a non-resident doing business in another state, which order is accepted in another state and the merchandise shipped interstate, such ordinary purchase order, when it contains no express promise to pay for the merchandise ordered and the same is shipped on open account or cash on delivery is not taxable. (1946 Op. Att'y. Gen. Fla. 046 357 (Aug. 10, 1946))~~

~~(16) Document Executed Outside the State to Florida Payee—Payable Outside This State: A promissory note~~

~~made in another state, by a foreign corporation to a payee of this state, payable at a bank in another state is not taxable. (1960 Op. Att’y. Gen. Fla. 060-82 (April 21, 1960))~~

~~(9)(17) Contract Brought into State for Collection: Contracts for the purchase and sale of real property located in this state, made, executed and delivered in other states, and sent into this state for purposes of collection only are not subject to tax. (1960 Op. Att’y. Gen. Fla. 060-209 (Dec. 30, 1960))~~

~~(10)(18) Surety Bonds: Surety bonds which are to insure the doing of certain things required by the conditions of such bonds and which contain a promise to pay a sum only in the event of the happening of the named contingency are not taxable. (1944 Op. Att’y. Gen. Fla. 044-356 (Dec. 6, 1944))~~

~~(11)(19) Travelers Travel Checks: A travelers travel check is issued by a the bank that and thereupon becomes an order for the payment of money by the bank when properly countersigned, much in the character of a cashier’s check and is therefore not taxable. (1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 893 (Dec. 22, 1931))~~

~~(20) Banker’s or Trade Acceptances: Bankers or trade acceptances, when payable on a date subsequent to acceptance, are written obligations for the payment of money from the date of such acceptance and are taxable. The maximum tax due on a banker’s or trade acceptance is \$2450. However, when payable on demand or presentation, and presentation is made after acceptance, they are not written obligations to pay money and are not taxable. (1961 Op. Att’y. Gen. Fla. 066-18 (Mar. 11, 1966))~~

~~Cross Reference—subsection (16) of Rule 12B-4.053, F.A.C.~~

~~(21) Pawn Tickets: Transactions between pawnbrokers and their customers concerning pawns made between them are not “written obligations to pay money” within the purview of Section 201.08, F.S., unless the pawn ticket or a copy thereof contains a written promise to pay money, or is otherwise specifically within some section of Chapter 201, F.S. Whether a pawn ticket is a written promise to pay money must be determined from the face of that document. (1961 Op. Att’y. Gen. Fla. 061-12 (Jan. 25, 1961))~~

~~(12)(22) Military Bases – Written Obligation to Pay Money: Written obligations to pay money executed and delivered on military bases are not taxable. However, any recorded documents evidencing such indebtedness are subject to will require tax. (1963 Op. Att’y. Gen. Fla. 063-136 (Nov. 13, 1963))~~

~~(13)(23) Credit Unions – Written Obligations to Pay Money: Written obligations to pay money executed by state or federal chartered credit unions are exempt. (1957 Op. Att’y. Gen. Fla. 057-21 (Jan. 21, 1957))~~

~~Cross Reference—subsection 12B-4.053(10), F.A.C.~~

~~(14)~~(24) Obligations Executed by Governmental Entities: No tax is required on obligations executed by the United States or its agencies, or by the state, counties, municipalities, or any political subdivisions or agency of the state.

~~Cross Reference—subsection 12B-4.002(2) and paragraph 12B-4.002(3)(b), F.A.C.~~

~~(25) Student Loans: Documentary stamp tax is not required on promissory notes executed by students who are receiving financial aid from federal or state assistance programs, or any financial aid program administered by a state university or community college, or loans guaranteed by the Federal Government or the state when federal regulations prohibit the assessment of such taxes against the borrower.~~

~~Cross Reference—subsection 12B-4.053(29), F.A.C.~~

~~(15)~~(26) Industrial Development Authorities and Florida Housing Finance Corporation: Lease purchase agreements, agreements for sale, agreements or contracts for deeds, notes and mortgages securing a promise to pay money to an industrial development authority or the Florida Housing Finance Corporation by a private entity in connection with the issuance of bonds under ~~Chapters~~ Chapter 159 and 420, F.S., are exempt from tax under Section ~~Chapter~~ 201.08, F.S.

~~Cross Reference—subsection 12B-4.013(17), F.A.C.~~

~~(16)~~(27) Foreign Notes:

(a) Notes and other written obligations to pay money are exempt from ~~stamp~~ tax if the makers or obligors are individuals residing outside the United States or business organizations or other persons located outside the United States, at the time of making or execution of the note or written obligation. This exemption does not apply to the following:

1. Mortgages, trust deeds, security agreements, or other evidences of indebtedness relating to the purchase or transfer of real property located in Florida and filed or recorded in Florida ~~this state~~.

2. If the purpose of the financing is to finance all or part of the purchase of personal property for use in Florida, unless such personal property is identifiable as being directly and solely in connection with the production, preparation, storage, or transportation of tangible personal property for export or import, and the lender is a banking organization defined in Section 201.23(4)(b) ~~199.023(9)~~, F.S.

3. If at the date of the instrument, the individual obligor resides within the United States; or, if a majority of the equity securities of the maker of the document are owned by individuals residing within the United States or

business organizations located within the United States.

(b) The lender ~~will~~ shall be entitled to rely upon the written certificate of each maker or obligor certifying as to the purpose of the financing and residency of the maker or obligor; or, if a corporate borrower, that a majority of its equity securities are not owned by individuals residing within the United States or business organizations or other persons located within the United States.

~~Cross Reference—subsection 12B-4.053(30), F.A.C.~~

~~(17)(28)~~ International Banking Transactions:

(a) ~~Tax Documentary stamp tax~~ is not required on notes and evidences of indebtedness, including, but not limited to, financing statements, drafts, and bills of exchange, that are made, issued, drawn upon, accepted, delivered, shipped, received, signed, executed, assigned, transferred, or sold by or to a banking organization as defined in Section ~~201.23(4)(b)~~ 199.023(9), F.S., in the conduct of an international banking transaction, as defined in Section ~~201.23(4)(b)~~ 199.023(9), F.S. The exemption does not apply if the financing is for the purchase or transfer of real property located in Florida, or secured by a mortgage, deed of trust, or other lien upon real property located in Florida.

(b) ~~For the purposes of the exemption in Section 201.23(4), F.S., the following words and phrases shall have the meaning ascribed to them below:~~

~~1. “Banking organization” means any one of the following:~~

~~a. A bank organized and existing under Florida law;~~

~~b. A national bank organized and existing as a national banking association under the National Banking Act, Title 12, U.S.C., Section 21, which also maintains its principal office in Florida;~~

~~c. An Edge Act corporation organized under the Federal Reserve Act, Title 12, U.S.C., Section 25(a), which maintains a Florida office;~~

~~d. An international banking agency licensed under Florida law;~~

~~e. A federal agency, licensed under Sections 4 and 5 of the International Banking Act of 1978 to maintain an office in Florida.~~

~~2. “International banking transaction” means financing of any of the following:~~

~~a. Tangible personal property or services for export or import into the United States or between jurisdictions abroad;~~

~~b. Production, preparation, storage or transportation of tangible personal property or services which are identifiable as being directly and solely for export from or import into the United States or jurisdictions abroad;~~

~~c. Contracts, projects, or activities to be performed substantially abroad, except transactions secured by mortgage, deed or trust, or other lien on Florida real property.~~

~~3. "Abroad" means in a foreign nation; in a colony, dependency, possession or territory of a foreign nation or of the United States; or in the Commonwealth of Puerto Rico.~~

~~4. "Performed substantially abroad" means completion of the principal terms, conditions, or requirements of a contract, project, or activity abroad, notwithstanding performance of a nominal portion of the contract, project, or activity in Florida or the United States. The relative values of the operations, activities, or services performed, and the percentage of work completed, in various jurisdictions shall be considered in determining whether a contract, project, or activity is performed substantially abroad.~~

~~(b)(e)~~ Any financing that is only partially identifiable as being in connection with the production, preparation, storage, or transportation of tangible personal property or services for export from or import into the United States does ~~shall~~ not qualify for the exemption.

~~(c)(d)~~ The lender must ~~shall~~ prepare a statement to be placed with each loan that documentation qualifying the transaction for the exemption provided by this chapter was submitted to the lender and is in the file.

~~Cross Reference—subsection 12B-4.053(30), F.A.C.~~

~~(18)(29)~~ Financing Statements:—Chapter 679, Uniform Commercial Code: The filing or recording in Florida of a UCC Financing Statement is not taxable under Section 201.08(1), F.S., unless the note, security agreement or other obligatory document is also filed or recorded. A ~~However,~~ a notation ~~relative to stamp tax is required~~ on the UCC Financing Statement must ~~whether tax is due or not. The notation shall~~ state that the stamp tax has proper stamp taxes under Chapter 201, F.S., have been paid placed on the promissory instruments and will be paid placed on any additional promissory instrument, or that no tax is due ~~not required~~.

~~Cross Reference—subsection 12B-4.053(32), F.A.C.~~

~~(19)(30)~~ No change.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.08, 201.09, 201.10, 201.11, 201.21, 201.22, 201.23, 201.24, 517.32 FS. History—New 8-18-73, Formerly 12A-4.54, Amended 2-21-77, 11-29-79, 3-5-80, 4-11-80, 7-27-80, 12-23-80, 2-12-81, Formerly 12B-4.54, Amended 3-30-81, 12-3-81, 12-29-86, 12-5-89, 2-13-91,

10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, 7-30-13,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-6, FLORIDA ADMINISTRATIVE CODE
GROSS RECEIPTS TAX
AMENDING RULES 12B-6.001, 12B-6.005, AND 12B-6.0051

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule Chapter 12B-6, F.A.C. (Gross Receipts Tax), remove an unnecessary definition and update how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendment to Rule 12B-6.001, F.A.C. (Scope; Definitions; Index Price), is necessary to remove the unnecessary definition of department.

The proposed amendments to Rule 12B-6.005, F.A.C. (Payment of Tax; Reports; Public Use Forms), and to Rule 12B-6.0051, F.A.C. (Public Service Tax Reporting Form), are necessary to update the information on how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2833-2834), to advise the public of the draft changes to Rule Chapter 12B-6, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Gross Receipts Tax

RULE NO.: RULE TITLE:

12B-6.001 Scope; Definitions; Index Price

12B-6.005 Payment of Tax; Reports; Public Use Forms

12B-6.0051 Public Service Tax Reporting Form

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-6.001, F.A.C. (Scope; Definitions; Index Price), is to remove the unnecessary definition of department.

The purpose of the proposed amendments to Rule 12B-6.005, F.A.C. (Payment of Tax; Reports; Public Use Forms), and to Rule 12B-6.0051, F.A.C. (Public Service Tax Reporting Form), is to update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Chapter 12B-6, F.A.C. (Gross Receipts Tax), remove an unnecessary definition and update how to obtain copies of forms from the Department.

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: 166.233(2)(a), 213.06(1) FS.

LAW IMPLEMENTED: 203.012 FS. 203.01, 213.37, 213.755, 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-6.001 Scope; Definitions; Index Price.

(1) No change.

(2) No change.

(a) through (b) No change.

~~(c) "Department" means the Florida Department of Revenue.~~

(d) through (h) renumbered (c) through (g) No change.

(3) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012 FS. History—New 11-13-78, Amended 6-5-85, Formerly 12B-6.01, Amended 10-4-89, 1-8-90, 5-4-03, 9-18-08, 2-17-15,_____.

12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) No change.

(b) Form DR-133, Gross Receipts Tax Return (January 2023, hereby incorporated by reference, effective 01/23) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-14830>), is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by ~~one or more of the following methods:~~ 1) downloading selected forms from the Department's website at floridarevenue.com/forms; or, 2) calling

the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center; or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (e) No change.

(2) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 213.37, 213.755, 215.26 FS. History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15, 1-11-16, 1-10-17, 1-1-23,_____.

12B-6.0051 Public Service Tax Reporting Form.

(1)(a) No change.

(b) Copies of this form are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ ~~or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) No change.

Rulemaking Authority 166.233(2)(a), 213.06(1) FS. Law Implemented 166.233 FS. History—New 4-5-98, Amended 5-4-03, 9-18-08, 1-11-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXES, FEES, AND SURCHARGES
AMENDING RULES 12B-7.005, 12B-7.008, 12B-7.026, 12B-7.030, AND 12B-7.031

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12B-7.005, F.A.C. (Computation of Tax), provide grammatical changes and remove an obsolete reference regarding fiscal years beginning on or after July 1, 1991.

The proposed amendments to Rules 12B-7.008 and 12B-7.026, F.A.C. (Public Use Forms), update the information on how to obtain copies of forms from the Department.

The proposed amendment to Rule 12B-7.030, F.A.C. (Miami-Dade County Lake Belt Mitigation Fee), updates a cross reference to a rule.

The proposed amendments to Rule 12B-7.031, F.A.C. (Public Use Forms), remove reference to the obsolete water treatment plant upgrade fee and update the information on how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule Chapter 12B-7, F.A.C. (Severance Taxes, Fees, and Surcharges), are necessary to update or remove obsolete provisions, to remove unnecessary provisions, and to update the information on how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2834), to advise the public of the draft changes to Rule Chapter 12B-7, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Severance Taxes, Fees, and Surcharges

RULE NO.: RULE TITLE:

12B-7.005 Computation of Tax

12B-7.008 Public Use Forms

12B-7.026 Public Use Forms

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee

12B-7.031 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12B-7, F.A.C. (Severance Taxes, Fees, and Surcharges), is to update or remove obsolete provisions, to remove unnecessary provisions, and to update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Rule 12B-7.005, F.A.C. (Computation of Tax), provide grammatical changes and remove an obsolete reference regarding fiscal years beginning on or after July 1, 1991.

The proposed amendments to Rules 12B-7.008 and 12B-7.026, F.A.C. (Public Use Forms), update the information on how to obtain copies of forms from the Department.

The proposed amendment to Rule 12B-7.030, F.A.C. (Miami-Dade County Lake Belt Mitigation Fee), updates a cross reference to a rule.

The proposed amendments to Rule 12B-7.031, F.A.C. (Public Use Forms), remove reference to the obsolete water treatment plant upgrade fee and update the information on how to obtain copies of forms from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

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

RULEMAKING AUTHORITY: 211.026(3)(e), 211.075(2), (3), 211.125(1), 211.33(1), (6), 213.06(1), 373.41492(4)(b), 402.261(7)(a), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS.

LAW IMPLEMENTED: 211.02 211.025, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.075, 211.076, 211.125, 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 212.12(2), 213.235(2), 213.255, 213.755(1), 373.41492, 402.261, 402.62(5), 1002.395(5), 1003.485(3) FS.

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

DATE AND TIME:

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-7.005 Computation of Tax. The tax is levied upon the basis of the entire production in Florida ~~this state~~, including royalty interest, and the tax accrues ~~shall accrue~~ at the time of severance from the soil or water, and in its natural, unrefined, or unmanufactured condition.

(1) through (2) No change.

(3)(a) For the sulfur measurement, the tax is ~~shall be measured or~~ determined based on the long tons of sulfur produced multiplied by the tax rate for the period in which the sulfur is ~~was~~ produced.

(b) The Producer Price Index for Commodity Code 061, Industrial Chemicals, ~~is shall be~~ applied for ~~the~~ purpose of calculating the tax rate for sulfur for the fiscal years beginning on or after July, 1991. The base rate adjustment ~~is shall be~~ calculated using the monthly average for such index for the calendar year 1989.

Rulemaking Authority 211.026(3)(e), 211.125(1), 213.06(1) FS. Law Implemented 211.02 211.025, 211.026 FS.

History—New 12-28-78, Formerly 12B-7.05, Amended 12-18-94,_____.

12B-7.008 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes imposed on the production of oil, gas, and sulfur. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) through (5) No change.

Rulemaking Authority 211.075(2), (3), 211.125(1), 213.06(1), 402.261(7)(a), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.075, 211.076, 211.125, 213.255, 213.755(1), 402.261, 402.62(5), 1002.395(5), 1003.485(3) FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, 5-23-22, 1-1-23, 2-20-25,_____.

12B-7.026 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ ~~or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee

Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) through (3) No change.

Rulemaking Authority 211.33(1), (6), 213.06(1) FS. Law Implemented 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 213.755(1) FS. History—New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-1-23,_____.

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee.

(1) through (3) No change.

(4) Persons who are required to make a return or to pay the mitigation fee imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. ~~Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.~~

Cross Reference: Rule 12A-1.056(4), F.A.C.

Rulemaking Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 212.12(2), 213.235(2), 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 11-6-07, 7-19-18,_____.

12B-7.031 Public Use Forms.

(1)(a) The following form and instructions are used by the Department in its dealings with the public in the administration of the Miami-Dade County Lake Belt mitigation fee ~~and water treatment plant upgrade fee~~. This form and instructions are hereby incorporated by reference in this rule.

(b) Copies of this form and instructions are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, ~~3) visiting any local Department of Revenue Service Center; or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) No change.

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 212.12(2), 213.235(2), 373.41492 FS.

History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, 7-19-18, 1-8-19, 1-1-23,

_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES, AND SURCHARGES
AMENDING RULES 12B-8.0012, 12B-8.0016 AND 12B-8.006

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12B-8.0012, F.A.C. (Insurance Policy Surcharge; Rate and Computation), remove the unnecessary recitation of sections 252.372 and 624.5092(2)(e), F.S.

The proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Database), update the information on how to obtain copies of forms from the Department.

The proposed amendments to Rule 12B-8.006, F.A.C. (State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount), remove an obsolete effective date, clarify the Exhibit of Premiums and Losses is a part of the Annual Statement required to be filed with the Florida Office of Insurance Regulation, update reporting line numbers on the statement, and clarify that insurers transacting business in Florida must file an annual tax return with the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges) are necessary to remove obsolete and unnecessary provisions, and to provide updates to the Annual Statement filed with the Florida Office of Insurance Regulation.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2834-2835), to advise the public of the draft changes to Rule Chapter 12B-8, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Insurance Premium Taxes, Fees and Surcharges

RULE NO.: RULE TITLE:

12B-8.0012 Insurance Policy Surcharge; Rate and Computation

12B-8.0016 Department of Revenue Database

12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges) is to remove obsolete and unnecessary provisions, and to provide updates to the Annual Statement filed with the Florida Office of Insurance Regulation.

SUMMARY: The proposed amendments to Rule 12B-8.0012, F.A.C. (Insurance Policy Surcharge; Rate and Computation), removes the unnecessary recitation of sections 252.372 and 624.5092(2)(e), F.S.

The proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Database), updates the information on how to obtain copies of forms from the Department.

The proposed amendments to Rule 12B-8.006, F.A.C. (State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount) remove an obsolete effective date, clarify the Exhibit of Premiums and Losses is a part of the Annual Statement required to be filed with the Florida Office of Insurance Regulation, update reporting line numbers on the statement, and clarify that insurers transacting business in Florida must file an annual tax return with the Department.

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: 218.26(1) FS.

LAW IMPLEMENTED: 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-8.0012 Insurance Policy Surcharge; Rate and Computation.

(1) through (4) No change.

(5) For purposes of this rule, the date of issue or renewal is ~~shall be~~ the effective date of the policy.

(6) The surcharge applies to all policies issued or renewed even if they are subsequently cancelled. However, if the policy is cancelled back to the effective date, the surcharge does ~~shall~~ not apply.

(7) through (8) No change.

~~(9) The insurer is responsible for collecting the surcharge and may cancel the policy for non-payment of the surcharge.~~

(10) through (11) renumbered (9) through (10) No change.

~~(12) Penalty and interest may be compromised as provided in Section 213.21, F.S.~~

(13) through (14) renumbered (11) through (12) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 252.372, 624.5092 FS. History–New 6-16-94, Amended 6-20-06, 1-25-12,_____.

12B-8.0016 Department of Revenue Electronic Database.

(1) through (3) No change.

(4) All forms referenced in this rule are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department’s website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS. History–New 12-20-07, Amended 6-28-10, 1-20-14, 1-20-15, 8-15-21,_____.

12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount.

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

2.a. No change.

b. To calculate the surcharge to be remitted, each insurer ~~must should~~ use the premium amounts reported on the “Exhibit of Premiums and Losses,” ~~Statutory P~~page 14, of the ~~A~~annual ~~S~~statement required to be filed with the Florida Office of Insurance Regulation. ~~The surcharge is applicable to said policies issued or renewed on or after July 1, 1992. On or before March 1, each insurer authorized to transact insurance business in Florida must file an Insurance Premium Taxes and Fees an annual R~~return ~~is required to be filed~~ with the Department of Revenue showing the gross amount of premiums collected for the preceding year and the amount of assessment and surcharge imposed. ~~A final, and payment for tax due for the year must is required to be made at the time the insurer taxpayer files the his annual return. No credits are shall be~~ allowed against the tax imposed upon fire insurance assessments.

(b) No change.

(2) No change.

(3) For purposes of the regulatory assessment, every insurer issuing policies of insurance covering the peril of fire on properties located in Florida must this State shall determine the gross amount of premium applicable to the peril of fire by multiplying the premium amounts reported on the “Exhibit of Premiums and Losses,” Statutory Page 14, Annual Statement, as follows:

(a) through (g) No change.

(h) Inland Marine, Line 9.1 9 – twelve percent (12%).

(i) through (k) No change.

(4) For purposes of the surcharge, the surcharge factor of .001 should be applied to the amounts reported on the “Exhibit of Premiums and Losses,”; Statutory Page 14, of the Annual Statement, column 12, Direct Premiums Written, for the following line items:

(a) through (d) No change.

(e) Commercial multiple peril, Lines 5.1 and 5.2 Line 5.

Rulemaking Authority 213.06(1) FS. Law Implemented 624.509, 624.510, 624.511, 624.515, 624.516 FS. History– New 2-3-80, Formerly 12B-8.06, Amended 4-10-91, 2-18-93, 12-9-97, 7-31-03, 12-25-08, 1-25-12,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-12, FLORIDA ADMINISTRATIVE CODE
TAX ON PERCHLOROETHYLENE
AMENDING RULES 12B-12.005

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-12.005, F.A.C. (Registration), provide that Form DR-156, Florida Fuel or Pollutants Tax Application, including the required attachments, is used to obtain a pollutants tax license and that the license is required to be renewed annually.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-12.005, F.A.C. (Registration), are necessary to clarify the requirements to obtain an annual pollutant tax license.

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2835-2836), to advise the public of the draft changes to Rule 12B-12.005, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Tax on Perchloroethylene

RULE NO.: RULE TITLE:

12B-12.005 Registration

PURPOSE AND EFFECT:

The purpose of the proposed amendments to Rule 12B-12.005, F.A.C., is to clarify the requirements to obtain an annual pollutant tax license.

SUMMARY: The proposed amendments to Rule 12B-12.005, F.A.C. (Registration), provide that Form DR-156, Florida Fuel or Pollutants Tax Application, including the required attachments, is used to obtain a pollutants tax license and that the license is required to be renewed annually.

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), 376.75(9)(b) FS.

LAW IMPLEMENTED: 376.75(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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-12.005 Registration.

(1)(a) Every person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department for a pollutant license before producing, selling, importing, or causing perc to be imported into Florida and obtain a pollutant license from the Department.

(b) Each license is required to be renewed annually by filing form DR-156R, Renewal Application for Florida Fuel/Pollutants License (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the renewal application.

(2) No change.

Rulemaking Authority 213.06(1), 376.75(9)(b) FS. Law Implemented 376.75(2) FS. History—New 2-19-95, Amended 3-18-96, 4-17-03, 3-25-20,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-2, FLORIDA ADMINISTRATIVE CODE
INTANGIBLE PERSONAL PROPERTY TAX
AMENDING RULES 12C-2.011 AND 12C-2.0115

SUMMARY OF PROPOSED RULE

The proposed amendments to Rules 12C-2.011 and 12C-2.0115, F.A.C., clarify that the documents listed are transactions for tax paid directly to the Department and update how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12C-2.011, F.A.C. (Administration), are necessary to clarify the documents listed are examples of transactions for which tax is to be paid directly to the Department. The proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms) are necessary to update the information on how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2836-2837), to advise the public of the draft changes to Rules 12C-2.011 and 12C-2.0115, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Intangible Personal Property Tax

RULE NO.: RULE TITLE:

12C-2.011 Administration

12C-2.0115 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-2.011, F.A.C. (Administration), are necessary to clarify the documents listed are examples of transactions for which tax is to be paid directly to the Department. The purpose of the proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms) are necessary to update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Rules 12C-2.011 and 12C-2.0115, F.A.C., clarify that the documents listed are transactions for tax paid directly to the Department and update how to obtain copies of forms from the Department.

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: 199.135(2), 199.202, 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 196.199(2), 199.135, 199.202, 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-2.011 Administration.

(1) Nonrecurring Tax – Payments made directly to Department. Only nonrecurring tax due on obligations or advances made under instruments which have been previously recorded or which are not normally recorded or which are not normally taxed at the time of recording may be paid directly to the Department. Examples ~~This will include, but will not be limited to,~~ tax payments due on an advance made under a future advance clause of a recorded mortgage on real property, advances made under a revolving line of credit secured by a recorded mortgage on real property, or the obligation created under an agreement or contract for deed.

(2) No change.

Rulemaking Authority 199.135(2), 199.202, 213.06(1) FS. Law Implemented 199.135 FS. History—New 4-17-72, Amended 9-26-77, 10-16-80, Formerly 12C-2.11, Amended 11-21-91, 1-28-08,_____.

12C-2.0115 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department in its dealings with the public related to administration of the intangible tax. These forms are hereby incorporated and made a part of this rule by reference.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods:~~ 1) downloading

the form from the Department's website at ~~www.floridarevenue.com/forms~~; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center~~; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) through (3) No change.

Rulemaking Authority 199.202, 213.06(1) FS. Law Implemented 119.071(5), 196.199(2), 199.202, 215.26 FS.

History—New 11-21-91, Amended 1-5-94, 10-9-01, 5-4-03, 9-28-04, 6-28-05, 10-30-06, 1-28-08, 1-27-09, 1-31-10, 2-7-11, 1-29-12, 1-17-13, 5-9-13, 1-20-14, 1-11-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

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 30, 2025

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 Holroyd, 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 12-24, F.A.C., Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements
- 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
- Chapter 12A-19, F.A.C., Communications Services Tax

- Chapter 12B-5, F.A.C., Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel
- Chapter 12B-8, F.A.C., Insurance Premium Taxes, Fees, and Surcharges
- Chapter 12C-1, F.A.C., Corporate Income Tax

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 rule 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?

Rule changes are necessary to provide updated returns for reporting general taxes beginning January 1, 2026, to provide for administration of the Home Away From Home Tax Credit and the Rural Community Incentive Program, to reflect the exemption from filing requirements for charitable trusts, to reflect the repeal of the tax on aviation fuel, and to clarify fuel tax return reporting requirements. (Chapter 2025-208, L.O.F.)

What do the proposed rules do?

Chapter 12-24, F.A.C., Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements

Updates three rules and one form to reflect the repeal of the tax on aviation fuel, to clarify consolidated reporting requirements for sales tax and prepaid wireless fees, and to remove redundant requirements for filing electronic fuel tax returns.

Chapter 12-26, F.A.C., Refunds

Updates one rule and one form to incorporate by reference amendments to the instructions to the general tax refund application to provide that a refund of tax paid on aviation fuel for use in an aircraft operated by the federal government applies to aviation fuel purchased prior to January 1, 2026.

Chapter 12-29, F.A.C., Multitax Credits

Updates four rules and creates one rule and four forms to provide for administration of the Home Away From Home Tax Credit and Rural Community Investment Program credits, effective January 1, 2026.

Chapter 12A-1, F.A.C., Sales and Use Tax

Updates two rules and one application to reflect law changes regarding the removal of the requirement for registered dealers to submit an additional registration application to obtain a Florida Certificate of Forwarding Agent Address, to provide clarification of the use of the Department's tax and address situsing database, and to update three forms to reflect the repeal of sales tax on real property leases.

Chapter 12A-19, F.A.C., Communications Services Tax

Updates one rule and two forms to incorporate annual taxing jurisdiction rate changes to the communications services tax return.

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

Updates 16 rules, repeals one rule, updates 22 forms, and repeals four forms to reflect the repeal of the tax on aviation fuel, to provide filing requirements for electronic fuel tax returns, and to remove unnecessary provisions.

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

Updates one rule and four forms to provide for reporting the Rural Community Investment Program Credit and updates to the annual insurance premium tax returns.

Chapter 12C-1, F.A.C., Corporate Income Tax

Updates two rules and two forms to reflect the exemption from filing a Florida corporate income tax return for charitable trusts and to update the annual tax returns.

Were comments received from external parties?

The Department published Notices of Rule Development on July 31, 2025, and held a workshop on August 14, 2025, for Chapter 12A-1, F.A.C., Sales and Use Tax. Written comment was received, and changes were made by the Department.

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 Workshops
- Proposed rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY
ELECTRONIC MEANS; TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS
AMENDING RULES 12-24.002, 12-24.003 AND 12-24.011

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-24.002, F.A.C. (Definitions), remove the aviation fuel tax types and updates the title of the prepaid wireless fee.

The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), provide the requirements for electronic payment and filing of returns for consolidated sales and use tax and consolidated prepaid wireless fee, clarify that fuel dealers must pay taxes and file fuel tax returns as provided in Rule 12B-5.600, F.A.C., and clarify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means will be notified at their last known address.

The proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), incorporates, by reference form DR-600 used by taxpayers to enroll in the Department's eServices and update the information on how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel.

The proposed amendments to Rule 12-24.002, F.A.C. (Definitions), are necessary to reflect the repeal of the tax and to reflect the updated title of the prepaid wireless fee.

The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), are necessary to reflect the repeal of the tax on aviation fuel, to clarify the electronic filing requirements for consolidated sales and use tax and the prepaid wireless fee return, clarify the filing requirements for fuel tax dealers, and clarify how the Department will notify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means.

The proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), are necessary to certify the application used to enroll in the Department's eServices and update the information on how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2825), to advise the public of the draft changes to Rules 12-24.002, 12-24.003, and 12-24.011, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements

RULE NO.: RULE TITLE:

12-24.002 Definitions

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

12-24.011 Public Use Forms

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel.

The purpose of the proposed amendments to Rule 12-24.002, F.A.C. (Definitions), is to reflect the repeal of the tax and to reflect the updated title of the prepaid wireless fee.

The purpose of the proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), is to reflect the repeal of the tax on aviation fuel, to clarify the electronic filing requirements for consolidated sales and use tax and the prepaid wireless fee return, clarify the filing requirements for fuel tax dealers, and clarify how the Department will notify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means.

The purpose of the proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), is to certify the application used to enroll in the Department's eServices and update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Rule 12-24.002, F.A.C. (Definitions), remove the aviation fuel tax types and updates the title of the prepaid wireless fee.

The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), provide the requirements for electronic payment and filing of returns for consolidated sales and use tax and consolidated prepaid wireless fee, clarify that fuel dealers must pay taxes and file fuel tax returns as provided in Rule 12B-5.600, F.A.C., and clarify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means will be notified at their last known address.

The proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), incorporates, by reference form DR-600 used by taxpayers to enroll in the Department's eServices and update the information on how to obtain copies of forms from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

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

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 212.08(5)(q), 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS.

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

DATE AND TIME:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-24.002 Definitions. For the purposes of Part I of this rule chapter, the terms and phrases used in these rules ~~shall~~ have the meanings prescribed in this section.

(1) through (19) No change.

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

(a) through (c) No change.

(d) Fuel taxes on motor fuel, diesel fuel, ~~aviation fuel~~, and alternative fuel, including local option taxes;

(e) through (j) No change.

(k) Prepaid wireless ~~E911~~ fee;

(l) through (p) No change.

(21) through (22) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

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

FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, 1-1-23,_____.

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

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

~~(a) Fuel taxes reported on Form DR 182 (Florida Air Carrier Fuel Tax Return, incorporated by reference in Rule 12B-5.150, F.A.C.);~~

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

(2)(a) No change.

1. through 7. No chnge.

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

~~(b) Files a consolidated sales and use tax return (Forms DR 15CON and DR 7, incorporated by reference in Rule 12A 1.097, F.A.C.).~~

~~(c) Files a consolidated prepaid wireless E911 fee return.~~

~~(d) Files tax returns to report information for tracking movements of petroleum products on Form DR 309631 (Terminal Supplier Fuel Tax Return), Form DR 309632 (Wholesaler/Importer Fuel Tax Return), or Form DR 309635 (Blender/Retailer of Alternative Fuel Tax Return). Forms DR 309631, DR 309632, and DR 309635 are incorporated by reference in Rule 12B 5.150, F.A.C.~~

~~(b)(e)~~ No change.

(3) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means when the taxpayer:

(a) Files a consolidated sales and use tax return (forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) Files a consolidated prepaid wireless fee return.

~~(4)(3)~~ No change.

(5)(a) Any licensed fuel dealer required to ~~Taxpayers who~~ report information used by the Department to track the movement of fuel for tracking movements of petroleum products within Florida must pay taxes and file information and tax returns by electronic means as provided in Rule 12B-5.600, F.A.C. are required to file Form DR 309636 (Terminal Operator Information Return), Form DR 309637 (Petroleum Carrier Information Return), and Form DR 309638 (Exporter Fuel Tax Return) by electronic means with the Department. Forms DR 309636, DR 309637, and DR 309638 are incorporated by reference in Rule 12B 5.150, F.A.C.

~~(6)(b)~~ Any corporation with assets of \$10 million or more and that files at least 250 federal tax returns annually with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid \$5,000 or more in corporate income/~~emergency~~ ~~excise~~ tax in the prior state fiscal year must file its Florida corporate income/franchise tax return using the Internal Revenue Service e-File program.

~~(7)(5)~~ No Change.

~~(8)(6)~~(a) All taxpayers required to pay taxes or fees or to ~~and/or~~ file tax returns by electronic means must participate for the entire calendar year. Taxpayers must continue to participate in subsequent calendar years until such time that the taxpayer no longer meets the electronic filing and reporting requirements of this rule for an entire state fiscal year.

(b) The Department will notify taxpayers who initially meet the requirements to participate ~~on the basis of prior state fiscal year tax payments~~ at their last address of record. Once notified of this requirement, the taxpayer must transmit by electronic means all payments and ~~and/or~~ returns for that tax type as provided in this rule.

PROPOSED EFFECTIVE DATE: January 1, 2026

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

12-24.011 Public Use Forms.

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

(b) Copies of the forms may be obtained, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at ~~www.floridarevenue.com/forms~~; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center or,~~ 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, (800)955-8770 (Voice) and (800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-600	Enrollment and Authorization for <u>eServices</u> ~~e-Services (R-01/15)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX ~~05070~~)	<u>01/26</u> ~~05/13~~
(3) through (5) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law

*Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History–
New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17, 1-1-24,_____.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025



DRAFT

Enrollment and Authorization for eServices

XX/XX

DR-600
R. 04/15
~~TC 05/24~~
Rule 12-24.011, F.A.C.
Effective 04/15



This form can be completed online
at www.floridarevenue.com



To enroll for multiple taxes or fees, you must
use a separate form for each tax or fee or
you can enroll online all at once.

XX/XX

Section 1 – Check the Box That Applies

☐ Initial enrollment Complete all sections	☐ Change in filing/ payment method Complete sections 2, 4, 5, and 6	☐ Bank change Complete sections 2, 5, and 6	☐ Contact information change Complete sections 2, 3, & 6

If you wish to enroll for multiple taxes or accounts, you must use a **separate form** for each one **or** enroll online using our Internet site. The online application allows you to enroll for all taxes at one time.

Section 2 – Business Information

Business entity name	Type of tax (Note: Only 1 tax type per form)
FEIN/SSN*	Tax account/certificate number (if different from FEIN/SSN)

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

Section 3 – Contact Information

Electronic Payment Contact Person's Information		Electronic Return Contact Person's Information	
Name		Name	
Mailing address		Mailing address	
City/State/ZIP		City/State/ZIP	
Telephone number (include area code)	Fax number (include area code)	Telephone number (include area code)	Fax number (include area code)
E-mail address		E-mail address	
Contact is a: ☐ company employee ☐ non-related tax preparer		Contact is a: ☐ company employee ☐ non-related tax preparer	
If tax preparer, provide Preparer Taxpayer Identification Number (PTIN):		If tax preparer, provide Preparer Taxpayer Identification Number (PTIN):	
If reemployment (RT) agent, provide RT Agent Number		If reemployment (RT) agent, provide RT Agent Number	

Section 4 – Filing/Payment Method Selection and Descriptions

ACH-Debit (e-check) is the action taken when the Department's bank withdraws a tax payment from the taxpayer's bank account upon payers request; the taxpayer's account is **debited**.

ACH-Credit is the action taken when the taxpayer's bank transfers a tax payment to the Department's bank account; the Department's account is **credited**. **This is not a credit card payment.**

Electronically File ☐ Electronically Pay (select one): ACH Debit (e-check) ☐ ACH Credit ☐

Section 5 – Banking Information (not required for ACH-Credit)

Bank Name _____ ABA Routing/Transit No.

Bank Account No. _____

Account Type ☐ Business Checking ☐ Personal Checking ☐ Business Savings ☐ Personal Savings

Note: Due to federal security requirements, we cannot process international ACH transactions. If any portion of the money used in payments you will make will come from financial institutions located outside of the US or its territories for the purpose of funding these payments, please contact us to make other payment arrangements. If you are unsure, please contact your financial institution.

Section 6 – Enrollee Authorization and Agreement

This is an Agreement between the Florida Department of Revenue, hereinafter “the Department,” and the business entity named herein, hereinafter “the Enrollee,” entered into according to the provisions of the Florida Statutes and the Florida Administrative Code.

By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the Department to file tax returns and reports, make tax and fee payments, and transmit remittances to the Department electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.

The same statute and rule sections that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this enrollment.

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this document has been personally reviewed by me and the facts stated in it are true. According to the payment method selected, I hereby authorize the Department to present debit entries into the bank account referenced at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

Signature

Title

Date

Print Name

Telephone Number

Second signature (if dual signature account)

Title

Date

Most change/update requests can be made online if you are already enrolled and have your user information.

**Enroll online at
www.floridarevenue.com**

or, Complete and mail this form to:

Account Management Mail Stop 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee, FL 32399-0160
Fax 850-488-5997

**Call for assistance:
850-488-6800**

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

SUMMARY OF PROPOSED RULE

Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel. The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), incorporate by reference amendments to the instructions to the general tax refund application to provide that a refund of tax paid on aviation fuel for use in an aircraft operated by the federal government applies to aviation fuel purchased prior to January 1, 2026.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), are necessary to amend the instructions for refunds of tax paid on aviation fuel purchased prior to January 1, 2026, used in an aircraft operated by the federal government.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 2, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 18, 2025 (Vol. 51, No. 160, p. 3039), to advise the public of the draft changes to Rule 12-26.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 2, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Refunds

RULE NO.: RULE TITLE:

12-26.008 Public Use Forms

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel. The purpose of the proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), is to incorporate by reference amendments to instructions to the refund application for refunds of tax paid on aviation fuel purchased prior to January 1, 2026, and used in an aircraft operated by the federal government.

SUMMARY: The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), incorporate by reference amendments to the instructions to the general tax refund application to provide that a refund of tax paid on aviation fuel for use in an aircraft operated by the federal government applies to aviation fuel purchased prior 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) FS.

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

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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (6) No change.		
(7) DR-26N	Instructions – Application for Refund	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX10796)	<u>07/19</u>
(8) through (10) No change.		

PROPOSED EFFECTIVE DATE : January 1, 2026

Rulemaking Authority 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5)(n), (o), (p), (v), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025



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	• Insurance Premium Tax
• Corporate Income Tax	• ~~Intangible Personal Property Tax~~
• Documentary Stamp Tax	• ~~Nonrecurring~~
• Estate Tax	• Governmental Leasehold
• Fuel Tax	• Pollutants Tax
- Note: Arrows in the original document point from 'Nonrecurring Intangible Personal Property Tax' to 'Intangible Personal Property Tax' and from 'Nonrecurring' to 'Intangible Personal Property 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:
 - 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.

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 jurisdiction 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).

purchased prior to January 1, 2026

- 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~~ in the following manner:

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

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

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

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

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

Forms are available at floridarevenue.com/forms.

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

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

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

filing

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

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.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE
MULTITAX CREDITS
AMENDING RULES 12-29.001, 12-29.002, 12-29.003, AND 12-29.005
CREATING RULE 12-29.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provide that the rule chapter includes rules to administer the Home Away From Home Tax Credit program.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating the Florida Scholarship Tax Credits program tax credit allowed.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), incorporate, by reference, three new forms used in the administration of the Home Away From Home Tax Credit program and one new form to transfer a Rural Community Investment Program tax credit.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating The New Worlds Reading Initiative program tax credit; and (2) provide an email address for sales and use tax dealers to provide a copy of the certificate of contribution from the program administrator to the Department.

The proposed creation of Rule 12-29.008, F.A.C. Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment, provides for administration of the program providing: (1) definitions for the program; (2) the taxes for which a credit allocation may be granted under the program; (3) the process and applications required to apply for an allocation of the tax credit available each state fiscal year under the program; (4) for each tax, the period during which an application for an allocation of the available annual tax credit cap must be submitted; (5) the tax credits and deductions against each tax due that must be deducted to determine

the limitation of the child care tax credits available; (6) for each tax, how the tax is to be taken on a tax return; (7) procedures and the required form for corporations to transfer a tax credit in a complete transfer of all assets to another entity or to another member of the same affiliated group of corporations; (8) procedures and the required form to rescind an unused credit allocation; and (9) that the Department will notify the applicant by letter of approval or denial of an application and how to protest a denial of a credit allocation, transfer, or rescindment.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule Chapter 12-29, F.A.C. (Multitax Credits) are necessary to update four rules and create one rule, and to adopt four new forms to provide for administration of the Home Away From Home Tax Credit and the Rural Community Incentive Program credit created by sections 59, 64, 66.79, 85, 87, 88, and 89, Ch. 2025-208, L.O.F., effective January 1, 2026.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2826-2827), to advise the public of the draft changes to Rule Chapter 12-29, F.A.C., and to the creation of Rule 12-29.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Multitax Credits

RULE NO.: RULE TITLE:

12-29.001 Scope

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

12-29.003 Public Use Forms

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

12-29.008 Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer;
Rescindment (*proposed new*)

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12-29, F.A.C. (Multitax Credits), is to update four rules and create one rule and to adopt four new forms to provide for administration of the Home Away From Home Tax Credit and the Rural Community Incentive Program credit created by sections 59, 66, 64, 79, 85, 87, 88, and 89, Ch. 2025-208, L.O.F., effective January 1, 2026.

SUMMARY: The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provide that the rule chapter includes rules to administer the Home Away From Home Tax Credit program.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating the Florida Scholarship Tax Credits program tax credit allowed.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), incorporate, by reference, three new forms used in the administration of the Home Away From Home Tax Credit program and one new form to transfer a Rural Community Investment Program tax credit.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating The New Worlds Reading

Initiative program tax credit; and (2) provide an email address for sales and use tax dealers to provide a copy of the certificate of contribution from the program administrator to the Department.

The proposed creation of Rule 12-29.008, F.A.C. Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment, provides for administration of the program providing: (1) definitions for the program; (2) the taxes for which a credit allocation may be granted under the program; (3) the process and applications required to apply for an allocation of the tax credit available each state fiscal year under the program; (4) for each tax, the period during which an application for an allocation of the available annual tax credit cap must be submitted; (5) the tax credits and deductions against each tax due that must be deducted to determine the limitation of the child care tax credits available; (6) for each tax, how the tax is to be taken on a tax return; (7) procedures and the required form for corporations to transfer a tax credit in a complete transfer of all assets to another entity or to another member of the same affiliated group of corporations; (8) procedures and the required form to rescind an unused credit allocation; and (9) that the Department will notify the applicant by letter of approval or denial of an application and how to protest a denial of a credit allocation, transfer, or rescindment.

SUMMARY: The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provide that the rule chapter includes rules to administer the Home Away From Home Tax Credit program.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating the Florida Scholarship Tax Credits program tax credit allowed.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), incorporate, by reference, three new forms used in the administration of the Home Away From Home Tax Credit program and one new form to transfer a Rural Community Investment Program tax credit.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating The New Worlds Reading Initiative program tax credit; and (2) provide an email address for sales and use tax dealers to provide a copy of the certificate of contribution from the program administrator to the Department.

The proposed creation of Rule 12-29.008, F.A.C. Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment, provides for administration of the program providing: (1) definitions for the program; (2) the taxes for which a credit allocation may be granted under the program; (3) the process and applications required to apply for an allocation of the tax credit available each state fiscal year under the program; (4) for each tax, the period during which an application for an allocation of the available annual tax credit cap must be submitted; (5) the tax credits and deductions against each tax due that must be deducted to determine the limitation of the child care tax credits available; (6) for each tax, how the tax is to be taken on a tax return; (7) procedures and the required form for corporations to transfer a tax credit in a complete transfer of all assets to another entity or to another member of the same affiliated group of corporations; (8) procedures and the required form to rescind an unused credit allocation; and (9) that the Department will notify the applicant by letter of approval or denial of an application and how to protest a denial of a credit allocation, transfer, or rescindment.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

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

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

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

RULEMAKING AUTHORITY: 213.06(1), 288.062(13), 402.261(7), 402.62(7)(b), 402.63(7)(b), 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) FS.

LAW IMPLEMENTED: 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 213.053, 213.37, 220.02, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 220.19, 288.062, 402.261,

402.62(5), 402.63(5), 420.50872, 561.1211, 561.1212, 561.1213, 561.12135, 561.1214, 624.509(7), 624.51055, 624.51056, 624.51057, 624.51058, 624.51059, 624.5107, 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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:

12-29.001 Scope.

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

(a) through (c) No change.

(f) The Home Away From Home Tax Credit program under Section 402.63, F.S. That program allows taxpayers to receive a credit allocation for contributions made to eligible charitable organizations designated by the Department of Health.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 332.009, 402.261(7), 402.62(7)(b), 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 220.19, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.1212, 561.1213, 561.12135, 561.1214, 624.51055, 624.51056, 624.51057, 624.51058, 624.5107, 1002.395(5), 1003.485(5) FS. History—New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22, 1-1-24, 2-20-25,_____.

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

(1) through (4) No change.

(5) Tax Credits.

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

a. through d. No change.

2. No change.

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

a. through d. No change.

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

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

g. The amount of the Home Away From Home Tax Credit under Section 624.51059, F.S.; and

h. The amount of the Rural Community Investment Program credit under Section 288.062, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.62(7)(b), 402.63, 420.50872(5), 1002.395(12)(b) F.S.

Law Implemented 211.0251, 212.1831, ~~212.1833~~, 213.37, 220.1875, 220.18775, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.12135, 624.509(7), 624.51055, 1002.395(5), ~~(13)~~ FS. History–New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25,_____.

12-29.003 Public Use Forms.

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

Credit program, ~~and~~ Child Care Tax Credits program, Home Away From Home Tax Credit, and Rural Community Investment Program credit. These forms are hereby incorporated by reference in this rule.

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

Form Number	Title	Effective Date
(2) through (6) No change.		
<u>(7)(a) DR-665000</u>	<u>Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXX)	<u>01/26</u>
<u>(b) DR-665100</u>	<u>Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXX)	<u>01/26</u>
<u>(c) DR-665200</u>	<u>Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXX)	<u>01/26</u>
<u>(8) DR-288062</u>	<u>Rural Community Investment Program – Notice of Intent to Transfer a Tax Credit</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXX)	<u>01/26</u>

PROPOSED EFFECTIVE DATE: January 1, 2026

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) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.02, 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,_____.

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

(1) through (4) No change.

(5) No change.

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

~~a. through d. No change.~~

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

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

a. through c. No change.

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program credit under Section 624.51058, F.S., the amount of the Child Care Tax Credits Program credit under Section 624.5107, F.S., the amount of the Home Away From Home Tax Credit under Section 624.51059, F.S., the amount of the Rural Community Investment Program credit under Section 288.062, F.S., and the amount of the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.63, 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) FS.

Law Implemented 211.0252, 212.1833, 213.053, 213.37, 220.02, 220.1876, 220.18775, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1212, 561.12135, 624.509(7), 624.51056, ~~624.51058~~, 624.51059, 1002.395(5), 1003.485(5) FS. History—New 5-23-22, Amended 1-1-24, 2-20-25,_____.

12-29.008 Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment.

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

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

(b) “Contribution” or “eligible contribution” means a monetary contribution from a taxpayer to an eligible charitable organization.

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

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

(e) “Eligible charitable organization” means an organization designated by the Department of Health to be eligible to receive funding under Section 402.63, F.S.

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

(g) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 402.63, F.S., to allocate.

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

(a) For the taxes administered by the Department:

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

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

(b) For excise taxes administered by the Division:

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

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

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

(3) Applications for credit allocations.

(a) To apply for an allocation of the available program credits, a taxpayer must submit Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations (Form DR-665000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

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

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

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

1. Each eligible charitable organization the taxpayer intends to support; and,
2. Each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.

3. Each tax credit cap year.

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

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday for its tax year that begins during that calendar year. The application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2026-2027 state fiscal year credit beginning on January 2, 2026. The application must be submitted before May 1, 2027; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2027.

b. Example: A taxpayer with a tax year beginning December 1, 2026, and ending November 30, 2027, may apply for a credit allocation for the 2026-2027 state fiscal year credit beginning on January 2, 2026. The application must be submitted before April 1, 2028; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2028.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2026-2027

state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2026. The application must be made on or before February 28, 2027.

3. Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2026-2027 state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2026. The application must be made on or before June 30, 2027.

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for the excise taxes on liquor, wine, and malt beverages; until on or before the day the taxpayer's insurance premium tax return is due; or until the day before the due date of the taxpayer's corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. Following receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax applied for, or the reason the credit allocation could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

(b) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the taxpayer. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the taxpayer during the protest period.

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

1. Contributor's name;
2. Contributor's federal identification number;
3. Contributor's license number issued by the Division, if applicable;
4. Amount of contribution;

5. Date of contribution; and,

6. Name of the eligible charitable organization.

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

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

1. Fails to make the designated contribution;

2. Fails to make a contribution before claiming the tax credit on a tax return;

3. Claims the credit against tax due prior to the date the contribution is made;

4. Makes a contribution to an ineligible charitable organization; or

5. Makes the contribution outside the period specified in the Department's approval letter.

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

(5) Tax Credits.

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

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

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

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

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

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

- a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);
- b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,
- c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).
- d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program credit under Section 624.51058, F.S., and the amount of the Child Care Tax Credits Program credit under Section 624.5107, F.S.

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

(c)1. Excise Tax on Liquor, Wine, and Malt Beverages – A tax credit of 100 percent of the contribution is allowed against the following taxes administered by the Division.

- a. Excise tax on liquor beverages imposed under Section 565.12, F.S.;
- b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or
- c. Excise tax on malt beverages imposed under Section 563.05, F.S.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

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

(6) Carryforward of unused credits.

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

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2026. Any unused carryforward from its tax year ending December 31, 2026, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2036.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2026. Any unused carryforward from its tax year ending December 31, 2026, expires on December 31, 2036.

3. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2026-2027. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2026-2027 state fiscal year expires June 30, 2037.

(7) Transfers of unused tax credits.

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

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

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

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

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

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

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

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit (Form DR-665200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

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

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

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

(8) Rescindment of unused tax credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department's website at floridarevenue.com/taxes/multitaxcredits or submit Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-665100, incorporated by reference in Rule 12-29.003,

F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

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

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

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached. For example, the allocation period beginning January 1, 2026, for the state fiscal year beginning July 1, 2026, closes for all taxpayers on October 1, 2028.

(c) Following receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

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

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 402.261(7), 402.62(7)(b), 402.63(7)(b), 420.50872(5) FS. Law Implemented 213.37, 220.02, 220.18775, 402.261, 402.62(5), 402.63(5), 420.50872, 561.12135, 624.509(7), 624.51059 FS. History—New_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025



DR-665000
N. XX/XX
Rule 12-29.003, F.A.C.
Effective XX/XX
Page 1 of 2

\$ _____ 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: _____

I understand that section 402.63, 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

Contact Information

For additional information regarding the Home Away From Home Tax Credit Program, contact Revenue Accounting:

Phone: 850-617-8586

Fax: 850-921-1171

Email: CreditTrackingGroup@floridarevenue.com

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

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

Fax: 850-921-1171 or Email: CreditTrackingGroup@floridarevenue.com

DRAFT



Home Away From Home Tax Credit
Application for Rescindment of Previous Allocation of Tax Credit
Under sections 220.18775, 402.63, 561.12135, and
624.51059, Florida Statutes

DR-665100
N. XX/XX
Rule 12-29.003, F.A.C.
Effective XX/XX
Page 1 of 2

Apply online at floridarevenue.com/taxes/multitaxcredits. It's fast and secure.

Applying online will allow you to:

- create a secure, online account where your application information will be stored;
- quickly complete your application and receive a confirmation number with the date and time of submission; and
- view a summary of your applications and the status of each application.

Business name _____

Federal Employer Identification Number (FEIN) -

Mailing address _____

City _____ State _____ ZIP _____

Contact person _____ Contact's telephone number _____

Contact person's email address* _____

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

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

☐ Yes. I authorize the Florida Department of Revenue to send information regarding this application using unencrypted email.

☐ No. I wish to receive encrypted emails from the Florida Department of Revenue. (The software used to encrypt email requires a one-time passcode or a user account.)

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

Parent Corporation's FEIN -

Original amount of planned contribution \$,,.

Confirmation number of original credit allocation application _____

Enter the name of the eligible charitable organization the credit was originally approved for:

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

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

_____ Corporate Income Tax (Chapter 220, Florida Statutes [F.S.])
_____ Insurance Premium Tax (section [s.] 624.509, F.S.)
_____ Excise Tax on Malt Beverages (s. 563.05, F.S.)
_____ Excise Tax on Wine Beverages (s. 564.06, F.S.)
_____ Excise Tax on Liquor Beverages (s. 565.12, F.S.)

I understand that s. 402.63, F.S., requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the eligible charitable organization.

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

Signature of officer, owner, or partner

Date

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

Revenue Accounting or Fax: 850-921-1171 or Email: CreditTrackingGroup@floridarevenue.com
Florida Department of Revenue
PO Box 6609
Tallahassee FL 32314-6609

Instructions for Completing Form DR-665100

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

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

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

The Department will approve the rescindment unless:

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

For example, the allocation year beginning January 1, 2026, for the state fiscal year beginning July 1, 2026, closes for all taxpayers on October 1, 2028, regardless of whether the annual allotment has been reached because October 1, 2028, is the extended due date of the last corporate income taxable year beginning in the 2026 calendar year (tax year beginning December 1, 2026, and ending November 30, 2027, with a due date of April 1, 2028, and extended due date of October 1, 2028).

Contact Information

For additional information regarding the Home Away From Home Tax Credit Program, contact **Revenue Accounting**:

Phone: 850-617-8586

Fax: 850-921-1171

Email: RevenueAccounting@floridarevenue.com



DRAFT

Home Away From Home Tax Credit Notice of Intent to Transfer a Tax Credit

DR-665200
N. XX/XX
Rule 12-29.003, F.A.C.
Effective XX/XX
Page 1 of 3

To transfer a tax credit available under the Home Away From Home Tax Credit, the transferring business and the receiving business must both be members of the same affiliated group of corporations.

Part I - Transferring Business Information

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

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

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

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

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

Indicate the type of tax credit allocation or tax credit to be transferred, information on the original amount of the tax credit allocation, any approved carryforward amounts, the amount of any previous transfers, and the amount to be transferred. For transfers of the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the license number for which the tax credit allocation was authorized.	Home Away From Home Tax Credit: (choose one)
	☐ Corporate Income Tax ☐ Insurance Premium Tax ☐ Excise Tax on Liquor Beverages (enter license number): ☐ Excise Tax on Wine Beverages (enter license number): ☐ Excise Tax on Malt Beverages (enter license number):

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

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

<u>Business Name:</u>		<u>Federal Employer Identification Number (FEIN):</u>	
<u>Business Address:</u>			
<u>City:</u>		<u>State:</u>	<u>ZIP:</u>
<u>Contact Person Name:</u>	<u>Telephone Number:</u>	<u>Email Address:</u>	
<u>If the transferee is included in a consolidated Florida corporate income tax return, provide the Parent Corporation Name:</u>			<u>Parent FEIN:</u>
<u>For transfers of the excise tax on liquor beverages, wine beverages, or malt beverages, indicate the license number of the business receiving the transfer.</u>	☐ <u>Excise Tax on Liquor Beverages (enter license number):</u> ☐ <u>Excise Tax on Wine Beverages (enter license number):</u> ☐ <u>Excise Tax on Malt Beverages (enter license number):</u>		

*** 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.)

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

I understand that section 402.63, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the eligible charitable organization.

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

Signature of officer, owner, or partner

Title

Printed Name of Authorized Officer

Date

Instructions for Home Away From Home Tax Credit Notice of Intent to Transfer a Tax Credit

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

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

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

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

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

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

- : Tax credit allocations prior to making a contribution to the eligible charitable organization.
- : Tax credit allocations for which contributions have been made to an eligible charitable organization, but the tax credit has not been claimed on a tax return.
- : Carryforward tax credit amounts that have not been claimed on a tax return.

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

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

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

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

References: Section 402.63, Florida Statutes; Rule Chapter 12-29, Florida Administrative Code

Contact Information

For additional information regarding the Home Away From Home Tax Credit Program, contact Revenue Accounting:

Phone: 850-617-8586

Fax: 850-921-1171

Email: CreditTrackingGroup@floridarevenue.com

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

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

Fax: 850-921-1171 or **Email:** CreditTrackingGroup@floridarevenue.com



DRAFT

Rural Community Investment Program Notice of Intent to Transfer a Tax Credit

DR-288062
N. XX/XX
Rule 12-29.003, F.A.C.
Effective XX/XX
Page 1 of 3

Pursuant to section 288.062, Florida Statutes, a tax credit available under the Rural Community Investment Program may be transferred from a taxpayer to affiliates of a rural fund, as certified by the Florida Department of Commerce.

Part I - Transferring Business Information

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

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

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

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

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

Indicate the type of tax credit allocation or tax credit to be transferred, information on the original amount of the tax credit allocation, any approved carryforward amounts, the amount of any previous transfers, and the amount to be transferred.	Rural Community Investment Program: (choose one)
	☐ Corporate Income Tax
	☐ Insurance Premium Tax
Name of rural fund: _____	
Email address of rural fund: _____	

Transfer of Tax Credit Allocation

Original Amount of Tax Credit Allocation	\$
Prior Transfer of This Credit Allocation	
Requested Transfer of This Credit Allocation (Must be made in sufficient time for the Department to approve the transfer of the credit allocation.)	\$

Transfer of Credit or Carryforward Credit

Original Amount of Credit Earned	\$
Amount of Credit and Carryforward Credit Claimed / Used	\$
Tax Year Claimed / Used	
Prior Transfer of This Credit or Carryforward Credit	
Requested Transfer of This Credit or Carryforward Credit (Must be made in sufficient time for the transferee to timely claim the transferred credit or transferred carryover credit and the Department to approve the transfer of the credit or carryforward credit.)	\$

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

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

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

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

I understand that section 288.062, Florida Statutes, requires the Florida Department of Revenue to provide a copy of any approval or denial it issues with respect to this application to the rural fund, the transferee, and the Florida Department of Commerce.

Under penalties of perjury, I certify that the Receiving Business is an affiliate of the rural fund. I understand that the Florida Department of Revenue will provide information regarding the transfer of a tax credit allocation or a tax credit authorized under the Rural Community Investment Program to the Receiving Business. I declare that I have read the foregoing Notice and the facts stated in it are true.

Signature of Authorized Officer of Transferring Business

Title

Printed Name of Authorized Officer

Date

Instructions for Completing Form DR-288062
Rural Community Investment Program
Notice of Intent to Transfer a Tax Credit

Under the Rural Community Investment Program, a taxpayer is permitted to transfer unused credit to affiliates of a rural fund, as certified by the Florida Department of Commerce.

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

A separate notice must be submitted for each rural fund affiliate receiving a transfer and for each tax type. A transfer of a tax credit allocation may not be submitted on the same notice as a transfer of credit or carryforward credit.

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

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

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

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

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

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

Contact Information

For additional information regarding the Rural Community Investment Program, contact **Revenue Accounting:**

Phone: 850-617-8586
Fax: 850-921-1171
Email: **RevenueAccounting@floridarevenue.com**

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.0015 AND 12A-1.097

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-1.0015 (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), and Rule 12A-1.097, F.A.C. (Public Use Forms), reflect: (1) the requirement for the Department to report the state sales tax rate and discretionary sales surtax rate in the Department's Tax and Address Lookup System as zero for each eligible certified address with a unique five-digit zip code provided by the United States Postal Service; (2) documentation requirements for a forwarding agent that has been assigned a unique five-digit zip code; and (3) the conditions for which a forwarding agent must surrender its Florida Certificate of Forwarding Agent Address.

The proposed amendments to Rule 12A-1.097, F.A.C., incorporate, by reference: (1) updates to registration applications forms DR-1, DR-1A, and DR-1N, to reflect the repeal of the taxes on real property leases and aviation fuel effective January 1, 2026; and (2) updates to form DR-1FA, Application for a Florida Certificates of Forwarding Agent Address, reflecting law changes effective January 1, 2026.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and Rule 12A-1.0015 (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), F.A.C., are necessary to reflect the amendments to paragraph 212.06(5)(b), F.S., provided in section 43, Ch. 2025-208, L.O.F., regarding a Florida Certificate of Forwarding Agent Address, effective January 1, 2026, the repeal of the tax on real property leases provided in section 43, Ch. 2025-208, L.O.F., effective October 1, 2025, and the repeal of the tax on aviation fuel provided in section 49, Ch. 2025-208, L.O.F., effective January 1, 2026.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2829), to advise the public of the draft changes to Rule 12A-1.0015, F.A.C. (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), and form DR-1FA (Application for a Florida Certificate of Forwarding Agent Address), incorporated by reference in Rule 12A-1.097 F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. One request was received, and a workshop was held on August 14, 2025. During the workshop, comments were made regarding the amendments to 12A-1.0015, F.A.C. The Department considered the comments received and changes are included in the proposed amendments to Rule 12A-1.0015, F.A.C.

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2827-2829). The Department determined that registration applications, forms DR-1, DR-1N and DR-1A in proposed paragraph 12A-1.097(2)(a), (b), and (d), F.A.C., in a separate rulemaking proceeding should be proposed with an effective date of January 1, 2026, consistent with the date of the repeal of tax on aviation fuel. The rulemaking for these three registration applications is added to this rulemaking proceeding.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

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

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and Rule 12A-1.0015 (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), F.A.C., is to reflect the amendments to paragraph 212.06(5)(b), F.S., provided in section 43, Ch. 2025-208, L.O.F., regarding a Florida Certificate of Forwarding Agent Address, effective January 1, 2026, the repeal of the tax on real property leases provided in section 43, Ch. 2025-208, L.O.F., effective October 1, 2025, and the repeal of the tax on aviation fuel provided in section 49, Ch. 2025-208, L.O.F., effective January 1, 2026.

SUMMARY: The proposed amendments to Rule 12A-1.0015 (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), and Rule 12A-1.097, F.A.C. (Public Use Forms), reflect: (1) the requirement for the Department report the state sales tax rate and discretionary sales surtax rate in the Department's Tax and Address Lookup System as zero for each eligible certified address with a unique five-digit zip code provided by the United States Postal Service; (2) documentation requirements for a forwarding agent that has been assigned a unique five-digit zip code; and (3) the conditions for which a forwarding agent must surrender its Florida Certificate of Forwarding Agent Address.

The proposed amendments to Rule 12A-1.097, F.A.C., incorporate, by reference: (1) updates to registration applications forms DR-1, DR-1A, and DR-1N, to reflect the repeal of the taxes on real property leases and aviation fuel; and (2) updates to the Application for a Florida Certificates of Forwarding Agent Address reflecting the law changes.

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), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.02(20), 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13(1), (2), (3), (4), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 212.21(3), 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats.

(1) No change.

(2)(a) through (c) No change.

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

2. No change.

(e) through (f) No change.

(3) No change.

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

(a) To apply for a Florida Certificate of Forwarding Agent Address, an applicant must submit a complete Application for a Florida Certificate of Forwarding Agent Address (~~f~~Form DR-1FA, incorporated by reference in Rule 12A-1.097, F.A.C.), a Florida Business Tax Application (~~f~~Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), and documentation sufficient to substantiate the applicant's eligibility for the certificate, including the applicant's most recently filed federal income tax return. An application for a certificate is complete when all information required to be submitted by Section 212.06(5)(b), F.S., the application, and this rule is provided to the Department. An applicant that applied for and has been granted a Certificate of Registration is not required to submit a Florida Business Tax Application when applying for a new or renewal of a Florida Certificate of Forwarding Agent Address.

(b) No change.

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

1. through 4. No change.

5. An applicant that desires that its certified address be reported in the Department's Address/Jurisdiction Database with a tax rate of zero must include documentation issued by the United States Postal Service confirming the assignment of a special five-digit zip code. A business that has already been granted a Florida Certificate of Forwarding Agent Address may submit the required documentation issued by the United States Postal Service to Account Management as provided in subparagraph (4)(i)2. A certified address with a special five-digit zip code provided by the United States Postal Service will not be reported in the Department's Address/Jurisdiction Database with a tax rate of zero if that address includes a suite address or secondary address.

(d) through (h) No change.

(i) Certificate holders must immediately notify the Department, in writing, and must surrender the certificate, in cases where the certificate holder ceases doing business, changes its address, no longer uses the certified address for export, or should the business otherwise no longer meet the eligibility requirements, provided in paragraph (b), for a Florida Certificate of Forwarding Agent Address ~~and must surrender their certificate.~~

1. through 2. No change.

(j) through (k) No change.

(5) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 212.06(5)(b)13., 212.18(2), 213.06(1) FS. Law Implemented 212.02(20), 212.05(1), 212.06(1), (2), (5), 212.12(9), 212.13(1), (2), (3), (4), 212.21(3), 213.37 FS. History—New 6-12-03, Amended 6-14-22,_____.

12A-1.097 Public Use Forms.

(1) No change.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. 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).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

Mail Stop 3-2000

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14227)	<u>01/22</u>
(b) DR-1N	Registering Your Business	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14821)	<u>01/23</u>
(c) No change.		
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14228)	<u>01/22</u>
(e) through (f) No change.		
(g) DR-1FA	Application for a Florida Certificate of Forwarding Agent Address	<u>01/26</u>
	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14398)	<u>06/22</u>
(h) No change.		
(3) through (23) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

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), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13),

212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025



DRAFT

Florida Business Tax Application

Register online at
floridarevenue.com/taxes/registration.
It's fast and secure.

DR-1
R. XX/XX ~~R. 01/22~~
~~TC 07/23~~
Rule 12A-1.097, F.A.C.
~~Effective 01/22~~
Effective XX/XX Page 1 of 15



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

Use Black or Blue Ink to Complete This Application

Business Information

All Applicants -
Identification Numbers

1. Identification Numbers:

Federal Employer Identification Number (FEIN):

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

Social Security Number (SSN):

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

Visa Number:

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

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

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

2. Reason for Applying (select only one):

☐ Business entity not currently registered

Date of first Florida taxable activity:

mm dd yyyy

☐ Additional Florida location for
currently registered business

Date of first taxable activity

mm dd yyyy

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

☐ consolidated return ☐ county control reporting number

☐ Additional Florida rental property for
currently registered business

Date of first taxable activity:

mm dd yyyy

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

☐ consolidated return ☐ county control reporting number

☐ Moved registered Florida location to
another Florida county -

Effective date:

mm dd yyyy

Current sales and use tax certificate number for location

(this number will be cancelled)

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

☐ consolidated return ☐ county control reporting number

All Applicants -
Reason for Applying



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

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

☐ Acquired existing business -
Effective date: _____ mm dd yyyy

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

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

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

Street address: _____	Florida County: _____	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____ Fax #: _____
City / State / ZIP: _____		

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

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

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

If yes, provide the:

First calendar month this business location is open: _____; and the

Last calendar month this business location is open: _____.

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

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



Sole
Proprietors

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

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

mm dd yyyy

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

mm dd

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

Legal Name (first name, middle initial, last name):	SSN: or Visa #:
Home address:	Telephone #: ☐ Check if # is outside U.S.
City / State / ZIP:	#: _____ ext: _____

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

Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	SSN: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____

Business Owners and Managers



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

Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____
Name:	Title:
Home address:	Last 4 Digits of Social Security Number: or Visa #: or FEIN:
City / State / ZIP:	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____

10. Background:

Has your business ever been known by another name? ☐ Yes ☐ No	Name:
Was that business issued a Florida certificate of registration or tax account number? ☐ Yes ☐ No	Number:

11. Business Activities:

Primary code

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

If you do not know your NAICS code(s), go to **census.gov/naics**. Enter a keyword to search the most recent NAICS list.



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

12. Change in Form of Business Ownership or Acquired Business

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

Name:	FEIN:
Address:	Florida certificate or tax account number:
City / State / ZIP:	If acquired, portion acquired: ☐ All ☐ Part ☐ Unknown
Did your business share any common ownership, management, or control with the acquired business at the time of acquisition? ☐ Yes ☐ No	Did the previous legal entity or acquired business have employees at the time of the change or acquisition? ☐ Yes ☐ No
Were employees transferred to the new legal entity or new business? ☐ Yes ☐ No	Date transferred: mm dd yyyy

You must also submit a completed *Report to Determine Succession and Application for Transfer of Experience Rating Records* (Form RTS-1S) within 90 days after the date of transfer when:

- You acquired an existing business in whole or in part, and
- There was no common ownership, management or control between your business and the acquired business at the time of transfer.

Sales and Use Tax

13. For each of the business activities below, **select all that apply to this location:**

Sales, Rentals, or Repairs of Products

- ☐ Sell products at retail (to consumers)
- ☐ Sell products at wholesale (to registered dealers who will sell to consumers)
- ☐ Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- ☐ Sell products or goods by mail using catalogs or the internet
- ☐ Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- ☐ Repair or alter consumer products or equipment
- ☐ Rent equipment or other property or goods to individuals or businesses
- ☐ Charge admissions or membership fees

~~Property Rentals, Leases, or Licenses~~ **Property Rentals or Leases**

- ☐ ~~Rent or lease commercial real property to individuals or businesses~~
- ☐ ~~Manage commercial real property for individuals or businesses~~
- ☐ Rent or lease living or sleeping accommodations to others for periods of six months or less
- ☐ Manage the rental or leasing of living or sleeping accommodations belonging to others
- ☐ Rent or lease parking or storage spaces for motor vehicles in parking lots or garages
- ☐ Rent or lease docking or storage spaces for boats in boat docks or marinas
- ☐ Rent or lease tie-down or storage spaces for aircraft at airports



Sales and Use Tax (continued)

Real Property Contractors

- ☐ Improve real property as a contractor
- ☐ Sell products at retail (to consumers)
- ☐ Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- ☐ Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

Services

- ☐ Pest control services for nonresidential buildings
- ☐ Interior cleaning services for nonresidential buildings
- ☐ Detective services
- ☐ Protection services
- ☐ Security alarm system monitoring services

Fuel or diesel fuel

- ☐ Sell tax paid gasoline, ~~diesel fuel, or aviation fuel~~ to retail dealers or end users in Florida (select all that apply below):
 - ☐ Gas station only
 - ☐ Gas station and convenience store
 - ☐ Truck stop
 - ☐ Marine fueling
 - ☒ ~~Aircraft fueling~~
 - ☐ Reseller of fuel in bulk quantities
- ☐ Purchase dyed diesel fuel for off-road purposes

Secondhand Goods or Scrap Metal

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

If you select either of these activities, you must also submit a *Registration Application for Secondhand Dealers and Secondary Metals Recyclers (Form DR-1S)*.

Coin-Operated Amusement Machines

- ☐ Place and operate coin-operated amusement machines at locations belonging to others
- ☐ Operate coin-operated amusement machines at this location (select all that apply below):
 - ☐ Self-operate some or all the amusement machines at this location (no other machine operator used)
 - ☐ Have entered into a written agreement with the following person or business to operate some or all the machines at this location.

Name:

Telephone #: ☐ Check if # is outside U.S.

#: _____ ext: _____

Mailing address:

City / State / ZIP:

If you operate amusement machines at your location or at locations belonging to others, you must also submit an *Application for Amusement Machine Certificate (Form DR-18)* to obtain an annual *Amusement Machine Certificate* for each location where you operate amusement machines.

Vending Machines

(select all that apply below)

- ☐ Place and operate vending machines at locations belonging to others:
(Select the type or types of vending machines you operate.)
 - ☐ Food or beverage vending machines
 - ☐ Nonfood or nonbeverage vending machines
- ☐ Operate vending machines at this location:
(Select the type or types of vending machines you operate.)
 - ☐ Food or beverage vending machines
 - ☐ Nonfood or nonbeverage vending machines



Sales and Use Tax (continued)

Sales and Use Tax

Purchases

- ☐ Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- ☐ Applying for a direct pay permit to self-accrue and remit use tax directly to the Department
To apply for a permit, submit an [Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\)](#).
- ☐ Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)
- ☐ **This business does not conduct activities at this location subject to Florida sales and use tax**

Prepaid Wireless Fee

Prepaid Wireless Fee

14. Do you sell prepaid phones, phone cards, or calling arrangements at this location? ☐ Yes ☐ No
- If yes, select the box that describes your sales:
- ☐ Domestic or international long distance calling or phone cards (non-wireless)
- ☐ Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

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

Solid Waste Fees and Surcharge

15. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? ☐ Yes ☐ No
16. Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats? ☐ Yes ☐ No
17. Do you operate a car-sharing service, a peer-to-peer car sharing program, or motor vehicle rental company at this location that provides motor vehicles that transport fewer than nine passengers? ☐ Yes ☐ No

Gross Receipts Tax on Dry-cleaning

Dry-Cleaning Tax

18. Do you own or operate a dry-cleaning plant or dry drop-off facility in Florida? ☐ Yes ☐ No
- If yes, and you import or produce perchloroethylene or other dry-cleaning solvents, you must also complete a [Registration Package \(GT-400401\)](#) for fuels and pollutants.

Reemployment Tax

Reemployment Tax

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

In addition to registering for Reemployment Tax:

- New Florida employers must register with the Florida New Hire Reporting Center to report newly hired and re-hired employees in Florida at servicesforemployers.floridarevenue.com.
- Florida employers are required to obtain appropriate workers' compensation insurance coverage for their employees. Visit www.myfloridacfo.com/division/wc/.

19. Do you have or will you have, employees in Florida? ☐ Yes ☐ No
20. Do you, or will you, lease workers from an employee leasing company to work in Florida? ☐ Yes ☐ No

If yes, provide the following:

Name of leasing company:

FEIN:

Department of Business and Professional Regulation license number:

Portion of workforce that is leased:

☐ All ☐ Part

Date of leasing agreement for workers in Florida:

mm dd yyyy



Reemployment Tax (continued)

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

☐ Yes ☐ No

If yes, you must also submit a completed *Independent Contractor Analysis (Form RTS-6061)*.

If you answered No to questions 19, 20, and 21, proceed to the Communications Services Tax section.

If you answered Yes, continue to the next question.

22. Is your business registered for reemployment tax?

☐ Yes ☐ No

If yes, provide your RT account number:

Are you currently reporting wages to the Florida Department of Revenue?

☐ Yes ☐ No

Are you reactivating your reemployment tax account?

☐ Yes ☐ No

23. On what date did you, or will you, first have an employee in Florida?

mm dd yyyy

24. Employment Type (select only one employment type):

☐ Regular employer	☐ Domestic employer [employer of persons performing only domestic (household) services (e.g., maid or cook)]	☐ Agricultural (noncitrus) employer
☐ Nonprofit organization [must hold a 501(c)(3) determination letter from the Internal Revenue Service]	☐ Indian tribe or Tribal unit	☐ Agricultural (citrus) employer
	☐ Governmental entity	☐ Agricultural crew chief

25. Select one category for your employment:

Regular, Indian tribe or Tribal unit, or Governmental employer

Have you or will you pay gross wages of at least \$1,500 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$1,500 gross wages.

mm dd yyyy

Have you or will you have one or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

Nonprofit organization

Have you or will you employ four or more workers for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

Domestic employer (Employer whose employees only perform domestic services.)

Have you or will you pay gross wages of at least \$1,000 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$1,000 gross wages.

mm dd yyyy



Reemployment Tax (continued)

Agricultural (noncitrus, citrus, or crew chief) employer

Have you or will you pay gross wages of at least \$10,000 within a calendar quarter?

☐ Yes ☐ No

If yes, provide the date you reached or will reach \$10,000 gross wages.

mm dd yyyy

Have you or will you have five or more employees for a day (or portion of a day) during 20 or more weeks in a calendar year?

☐ Yes ☐ No

If yes, provide the last day of the 20th week.

mm dd yyyy

26. List all Florida locations where you have employees.

(Attach a separate sheet, if needed.)

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

Address:

City / State / ZIP:

Number of employees:

Principal products or services:

If services, indicate if:

☐ Administrative ☐ Research ☐ Other

27. Payroll Agent Information. If you will use a payroll agent (such as an accountant or bookkeeper) or firm that will maintain your payroll information, provide the following:

Name of payroll agent or firm:

Mailing address:

City / State / ZIP:



Reemployment Tax (continued)

Reemployment Tax

28. **Mailing Addresses for Reemployment Tax.** To receive correspondence about reemployment tax reporting, tax rates, and benefits paid, select the appropriate mailing address for each type of correspondence below.

Reporting Forms and Information

Employer's Quarterly Reports, Certifications,
Reporting-related Correspondence:

☐ **Business Information** (address in the
the first section of this application)

☐ **Payroll Agent Information** (address
in Question 27)

☐ **Other** (enter below)

Tax Rate Information

Tax Rate Notices
Related Correspondence:

☐ **Business Information** (address
in the first section of this application)

☐ **Payroll Agent Information**
(address in Question 27)

☐ **Other** (enter below)

Benefits Paid Information

Notice of Benefits Paid
Related Correspondence:

☐ **Business Information** (address in the
first section of this application)

☐ **Payroll Agent Information** (address
in Question 27)

☐ **Other** (enter below)

Other Address for Reporting Forms and Information

Name:

Telephone #:

Ext:

Mailing address:

City / State / ZIP:

Email address:

Other Address for Tax Rate Information

Name:

Telephone #:

Ext:

Mailing address:

City / State / ZIP:

Email address:

Other Address for Benefits Paid Information

Name:

Telephone #:

Ext:

Mailing address:

City / State / ZIP:

Email address:

Communications Services Tax

Communications Services Tax

29. Do you sell communications services; purchase communications services to integrate into prepaid calling arrangements; or are you applying for a direct pay permit for communications services tax? ☐ Yes ☐ No

If yes, select each service you sell.

☐ Telephone service (e.g., local, long distance, wireless, or VOIP)

☐ Paging service

☐ Facsimile (fax) service (not when providing advertising or
professional services)

☐ Reseller (only sales for resale; no sales to retail customers)

☐ Other services; please describe: _____

☐ Video service (e.g., television programming or streaming)

☐ Direct-to-home satellite service

☐ Pay telephone service

☐ Purchase services to integrate into prepaid calling arrangements

30. Are you applying for a direct pay permit for communications services tax? ☐ Yes ☐ No

If yes, you must also submit an *Application for Self-Accrual Authority/Direct Pay Permit (Form DR-700030)*.



Communications Services Tax (continued)

If you answered No to questions 29 and 30, proceed to the Documentary Stamp Tax section.
If you answered Yes, continue.

If you are a reseller only, sell only pay telephone or direct-to-home satellite services, or
only purchase services to integrate into prepaid calling arrangements, go to question 34.

31. To charge the correct amount of tax, you must know the taxing jurisdiction (county and municipality) in which your customers are located. How will you verify the assignment of customer location to the correct taxing jurisdictions? If you use multiple methods, **select all that apply**.

- ☐ An electronic database provided by the Department of Revenue
☐ Your own database that will be certified by the Department of Revenue

To apply for certification, you must submit an *Application for Certification of Communications Services Database (Form DR-700012)*.

- ☐ A database supplied by a vendor. Provide the name of the vendor and product:

Vendor: _____ Product: _____

- ☐ ZIP + 4 and a methodology for assignment when the ZIP codes overlap jurisdictions
☐ ZIP + 4 that does not overlap jurisdictions (e.g., a hotel located in one jurisdiction)
☐ None of the above.

The method you use to verify the assignment of a customer location to the correct taxing jurisdictions (county and municipality) for purposes of collecting local communications services tax determines the collection allowance rate that will be assigned to your business. If you change your method of assigning a customer's location to the correct taxing jurisdictions, you must submit a *Notification of Method Employed to Determine Taxing Jurisdiction (Form DR-700020)* indicating the new method(s). For more information, visit floridarevenue.com/taxes/cst.

32. If you use multiple assignment methods, you may need to file two separate returns to maximize your collection allowances. If you will file separate returns for each assignment method, check the box below.

- ☐ I will file two separate communications services tax returns, one for each type of assignment method.

33. Name and contact information of the person who can answer questions about communications services tax returns filed with the Department:

Name: _____	Telephone #: _____	Ext: _____
Email address: _____		

Documentary Stamp Tax

34. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)?

☐ Yes ☐ No

If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month?

☐ Yes ☐ No

Gross Receipts Tax on Electrical Power and Gas

35. Do you own or operate an electric or natural or manufactured gas (LP gas is excluded) utility distribution facility in Florida?

☐ Yes ☐ No

If yes, select the type of utility facility:

- ☐ Electric ☐ Natural or manufactured gas

36. Do you import natural or manufactured gas (LP gas is excluded) into Florida for your own use?

☐ Yes ☐ No



Severance Taxes and Miami-Dade County Lake Belt Fees

Severance Taxes

37. Do you extract oil, gas, sulfur, solid minerals, phosphate rock, lime rock, sand, or heavy minerals from the soils or waters of Florida?

☐ Yes ☐ No

If yes, select each extraction activity that you will engage in:

- ☐ Extracting oil for sale, transport, storage, profit, or commercial use
- ☐ Extracting gas for sale, transport, profit, or commercial use
- ☐ Extracting sulfur for sale, transport, storage, profit, or commercial use
- ☐ Extracting solid minerals, phosphate rock, or heavy minerals from the soil or water for commercial use
- ☐ Extracting lime rock or sand from within the Miami-Dade County Lake Belt Area (see section 373.4149, Florida Statutes, for boundary description)

Enrollment to File and Pay Tax Electronically

Filing and paying electronically is quick, easy, and secure at floridarevenue.com/taxes/eservices. You can electronically file and pay most taxes, fees and surcharges.

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

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

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

If you choose not to file returns or pay tax electronically, proceed to the Authorization for Email Communication section.

38. Do you wish to: (select only one)

- ☐ Enroll for **both** filing returns and paying tax electronically?
- ☐ Enroll **only** to pay tax electronically?
- ☐ File returns and pay tax electronically **without** enrolling?

39. If you are enrolling, select only one electronic payment method.

- ☐ **ACH-Debit (e-check)** – The Department's bank withdraws a payment from your bank account when you authorize the payment.
- ☐ **ACH-Credit** – Your bank transfers a payment to the Department's bank account when you authorize the bank to make the payment. **This is not a credit card payment. You are responsible for any costs charged by your bank to use this payment method.**

40. Contact Person for Electronic Payments:

Name:	Telephone #:	Ext:	Fax #:

Mailing address:

City / State / ZIP:	Email address:
☐ A company employee ☐ A non-related tax preparer	Federal Preparer Tax Identification Number (PTIN):
☐ Payroll agent	

File and Pay Electronically



Authorization for Email Communication

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

Complete this section to receive information about this application by secure email.

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

Provide the name and contact information of the person who can respond to questions about this Application.

Name: _____ Telephone #: ☐ Check if # is outside U.S.
#: _____ ext: _____

Email address: _____

Applicant Declaration and Signature

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

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

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

I certify that I am authorized by _____ (Officer/Director) to execute this application. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.

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

Printed name: _____ Title: _____

Signature: _____ Date: _____

Before you submit your completed application

Have you:

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

Mail to: Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160



Contact Us

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

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

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

~~Taxpayer Services MG 3 2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32300-0412~~

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

Forms are available at floridarevenue.com/forms.

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

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

~~Subscribe to Receive Updates by Email~~

~~Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:~~

- ~~Tax Information Publications (TIPs)~~
- ~~Proposed rules, including notices of rule development workshops and emergency rulemaking~~

~~Due date reminders for reemployment tax and sales and use tax~~

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. 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 RTS-1S	Report to Determine Succession and Application For Transfer of Experience Rating Records	Rule 73B-10.037, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.
GT-400401	Registration Package for Motor Fuel and/or Pollutants, includes the following forms:	
Form DR-156	Florida Fuel or Pollutants Tax Application	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for e-Services	Rule 12-24.011, F.A.C.
Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form RTS-6061	Independent Contractor Analysis	Rule 73B-10.037, F.A.C.
Form DR-700030	Application for Self-Accrual Authority/Direct Pay Permit	Rule 12A-19.100, F.A.C.
Form DR-700012	Application for Certification of Communications Services Database	Rule 12A-19.100, F.A.C.
Form DR-700020	Notification of Method Employed to Determine Taxing Jurisdiction	Rule 12A-19.100, F.A.C.



DRAFT

Registering Your Business

DR-1N
R. ~~XX/XX~~ ~~R. 01/23~~
~~TC 07/23~~
Rule 12A-1.097, F.A.C.
Effective ~~XX/XX~~ ~~Effective 04/23~~
Page 1 of 6

Do I Have the Application I need?

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

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

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

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

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

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

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

Businesses with multiple locations

Submit one application for each Business Entity	Submit one application for each Location	Submit one application for each County
• Communications services tax • Gross receipts tax on dry-cleaning facilities • Gross receipts tax on electrical power and gas • Severance tax (extracting oil, gas, sulfur, solid minerals, heavy minerals, or phosphate rock) • Miami-Dade County Lake Belt fees • Reemployment tax	• Sales and use tax • Prepaid wireless fee • Lead-acid battery fee • Waste tire fee • Documentary stamp tax • Rental car surcharge (Motor vehicle rental company)	• Rental car surcharge (car-sharing service and peer-to-peer car-sharing program) • Operators of: • Amusement Machines • Vending Machines • Newspaper Rack Machines • Automated Kiosks receiving Secondhand Goods

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

Identification Numbers

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

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

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

Sales and Use Tax – Special Reporting Numbers

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

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

Registering Rental Properties to Collect and Remit Sales Tax

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

Business Information

To register your business, you will need:

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

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

Owner or Manager Information

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

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

Employee Information

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

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

Mailing addresses for mailing your:

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

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

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

You will need:

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

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

File and Pay Electronically

Enrollment to File and Pay Tax Electronically

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

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

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

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

For more information about the enrollment system and filing and paying tax electronically, visit floridarevenue.com/taxes/filepay.

Security Requirements

Do you have a tax warrant or outstanding tax liability?

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

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

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

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

Additional Applications

Application for Amusement Machine Certificate (Form DR-18)

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

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

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

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

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

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

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

Additional Applications

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

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

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

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

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

Independent Contractor Analysis (Form RTS-6061)

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

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

Other Applications

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

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

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

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

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

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

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

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

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

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

What If My Business Information Changes?

Business Information Changes

Notify the Department if you:

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

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

What If My Business Information Changes? (continued)

Business Information Changes

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

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

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

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

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

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

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

~~Taxpayer Services MG 3 2000~~

~~Florida Department of Revenue~~

~~5050 W Tennessee St~~

~~Tallahassee FL 32300 0442~~

Forms are available at floridarevenue.com/forms.

Contact Us

For a written reply to tax questions, email

fdortaxpayerservices@floridarevenue.com.

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

~~**Subscribe to Receive Updates by Email**~~

~~Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:~~

~~• Tax Information Publications (TIPs)~~

~~• Proposed rules, including notices of rule development workshops and emergency rulemaking~~

~~• Due date reminders for reemployment tax and sales and use tax~~

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



DRAFT

Application for Registered Businesses to Add a New Florida Location

Register online at
floridarevenue.com/taxes/registration.
It's fast and secure.

DR-1A
R. XX/XX ~~R. 01/22~~
~~TC 07/23~~
Rule 12A1-1.097, F.A.C.
Effective XX/XX ~~Effective 01/22~~
Page 1 of 7

Use Black or Blue Ink to Complete This Application.

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

- an additional business location or Florida rental property, or
- a registered location that has moved from one Florida county to another to collect, report, and pay the following Florida taxes:
 - Sales and use tax
 - Waste tire fee
 - Prepaid wireless fee
 - Rental car surcharge
 - Lead-acid battery fee
 - Documentary stamp tax

Business Information

1. a. Have you previously filed a *Florida Business Tax Application* (online or paper Form DR-1) and received a certificate of registration or reemployment tax account number from the Department? ☐ Yes ☐ No
- b. Is your tax account with the Department currently active? ☐ Yes ☐ No
- If no, STOP. You must register using the *Florida Business Tax Application* (Form DR-1).
- c. Will you have employees at this location? ☐ Yes ☐ No
- If **yes**, have you registered for reemployment tax? ☐ Yes ☐ No
- If no, STOP. You must register using the *Florida Business Tax Application* (Form DR-1).

2. Identification Numbers:

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

(business partner numbers are 4 to 7 digits in length) 80-

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

3. Reason for Applying (select only one):

☐ Additional Florida location for currently registered business Date of first taxable activity: mm dd yyyy	Sales and use tax for this location will be reported using my current: (select all that apply) ☐ consolidated return ☐ county control reporting number
☐ Additional Florida rental property for currently registered business Date of first taxable activity: mm dd yyyy	Sales and use tax for this location will be reported using my current: (select all that apply) ☐ consolidated return ☐ county control reporting number
☐ Moved registered Florida location to another Florida county - Effective date: mm dd yyyy	Current sales and use tax certificate number for location (this number will be cancelled) Sales and use tax for this location will be reported using my current: (select all that apply) ☐ consolidated return ☐ county control reporting number



4. **Business Name, Location, and Mailing Address:**
Sole proprietors - Use last name, first name, middle initial
Partnerships - Use partnership name or last name of general partners
Legal name of business: _____

Others - Use name filed with the Florida Department of State or similar agency in another state

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

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

Street address: _____	Florida County: _____	Telephone #: ☐ Check if # is outside U.S. #: _____ ext: _____
City / State / ZIP: _____		Fax #: _____

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

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

5. **Is this business location only open during a portion of a calendar year?** ☐ Yes ☐ No
If **yes**, provide the:
First calendar month this business location is open: _____ ; and the
Last calendar month this business location is open: _____ .

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

If you do not know your NAICS code(s), go to [census.gov/naics](https://www.census.gov/naics). Enter a keyword to search the most recent NAICS list.

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

Sales and Use Tax

7. **For each of the business activities below, (select all that apply to this location):**

Sales, Rentals, or Repairs of Products

- ☐ Sell products at retail (to consumers)
- ☐ Sell products at wholesale (to registered dealers who will sell to consumers)
- ☐ Sell products or goods from nonpermanent locations (such as flea markets or craft shows)
- ☐ Sell products or goods by mail using catalogs or the internet
- ☐ Sell, serve, or prepare food products or drinks for immediate consumption on your premises, or that you package or wrap for take-out or to go, from a temporary or permanent location
- ☐ Repair or alter consumer products or equipment
- ☐ Rent equipment or other property or goods to individuals or businesses
- ☐ Charge admissions or membership fees



Sales and Use Tax (continued)

~~Property Rentals, Leases, or Licenses~~ **Property Rentals or Leases**

- ☐ ~~Rent or lease commercial real property to individuals or businesses~~
- ☐ ~~Manage commercial real property for individuals or businesses~~
- ☐ Rent or lease living or sleeping accommodations to others for periods of six months or less
- ☐ Manage the rental or leasing of living or sleeping accommodations belonging to others
- ☐ Rent or lease parking or storage spaces for motor vehicles in parking lots or garages
- ☐ Rent or lease docking or storage spaces for boats in boat docks or marinas
- ☐ Rent or lease tie-down or storage spaces for aircraft at airports

Real Property Contractors

- ☐ Improve real property as a contractor
- ☐ Sell products at retail (to consumers)
- ☐ Construct, assemble, or fabricate building components at your plant or shop away from a project site that are used in your real property improvement projects
- ☐ Purchase products or supplies from vendors located outside Florida for use in Florida real property improvement projects

Services

- ☐ Pest control services for nonresidential buildings
- ☐ Interior cleaning services for nonresidential buildings
- ☐ Detective services
- ☐ Protection services
- ☐ Security alarm system monitoring services

Fuel or diesel fuel

- ☐ Sell tax paid gasoline, ~~diesel fuel, or aviation fuel~~ to retail dealers or end users in Florida (select all that apply below):
 - ☐ Gas station only
 - ☐ Gas station and convenience store
 - ☐ Truck stop
 - ☐ Marine fueling
 - ☐ ~~Aircraft fueling~~
 - ☐ Reseller of fuel in bulk quantities
- ☐ Purchase dyed diesel fuel for off-road purposes

Secondhand Goods or Scrap Metal

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

If you select either of these activities, you must also submit a [Registration Application for Secondhand Dealers and Secondary Metals Recyclers \(Form DR-1S\)](#).

Coin-Operated Amusement Machines

- ☐ Place and operate coin-operated amusement machines at locations belonging to others
- ☐ Operate coin-operated amusement machines at this location (select all that apply below):
 - ☐ Self-operate some or all the amusement machines at this location (no other machine operator used)
 - ☐ Have entered into a written agreement with the following person or business to operate some or all the machines at this location

Name:

Telephone #: ☐ Check if # is outside U.S.
#: _____ ext: _____

Mailing address:

City / State / ZIP:

If you operate amusement machines at your location or at locations belonging to others, you must also submit an [Application for Amusement Machine Certificate \(Form DR-18\)](#) to obtain an annual [Amusement Machine Certificate](#) for each location where you operate amusement machines.



Sales and Use Tax (continued)

Sales and Use Tax

Vending Machines

(select all that apply below)

- ☐ Place and operate vending machines at locations belonging to others:
(Select the type or types of vending machines you operate.)
- ☐ Food or beverage vending machines
- ☐ Nonfood or nonbeverage vending machines
- ☐ Operate vending machines at this location (Select the type or types of vending machines you operate.)
- ☐ Food or beverage vending machines
- ☐ Nonfood or nonbeverage vending machines

Purchases

- ☐ Purchase items to use in my business without paying Florida sales tax to the seller at the time of purchase (such as from a seller located outside Florida)
- ☐ Applying for a direct pay permit to self-accrue and remit use tax directly to the Department
To apply for a permit, submit an [Application for Self-Accrual Authority/Direct Pay Permit Sales and Use Tax \(Form DR-16A\)](#).
- ☐ Applying for authority to remit sales tax to the Department for independent sellers or distributors (see Rule 12A-1.0911, Florida Administrative Code, for more information)
- ☐ **This business does not conduct activities at this location subject to Florida sales and use tax**

Prepaid Wireless Fee

Prepaid Wireless Fee

8. Do you sell prepaid phones, phone cards, or calling arrangements at this location? ☐ Yes ☐ No
- If yes, select the box that describes your sales:
- ☐ Domestic or international long distance calling or phone cards (non-wireless)
- ☐ Prepaid wireless services (cards, plans, devices) that provide access to wireless networks and interaction with 911 emergency services

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

Solid Waste Fees

9. Do you sell (at retail) new tires for motorized vehicles at this location that are sold separately or as part of a vehicle? ☐ Yes ☐ No
10. Do you sell (at retail) new or remanufactured lead-acid batteries at this location that are sold separately or as a component part of another product such as new automobiles, golf carts, or boats? ☐ Yes ☐ No
11. Do you operate a car-sharing service, a peer-to-peer car sharing program, or motor vehicle rental company at this location that provides motor vehicles that transport fewer than nine passengers? ☐ Yes ☐ No

Documentary Stamp Tax

Documentary Stamp Tax

12. Do you enter into written obligations to pay money with customers at this location that are not recorded with the Clerk of the Court or County Comptroller (e.g., financing agreements, title loans, pay-day loans, liens, promissory notes, or similar documents)? ☐ Yes ☐ No
- If yes, do you anticipate executing five or more written obligations to pay money subject to documentary stamp tax per month? ☐ Yes ☐ No

Enrollment to File and Pay Tax Electronically

File and Pay Electronically

Filing and paying electronically is quick, easy, and secure at floridarevenue.com/taxes/eservices. You can electronically file and pay most taxes, fees and surcharges.

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

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

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

If you choose not to file returns or pay tax electronically, proceed to the Authorization for Email Communication section.



Enrollment to File and Pay Tax Electronically (continued)

File and Pay Electronically

13. Do you wish to: (select only one)

- ☐ Enroll for **both** filing returns and paying tax electronically?
☐ Enroll **only** to pay tax electronically?
☐ File returns and pay tax electronically **without** enrolling?

14. If you are enrolling, select only one electronic payment method.

- ☐ **ACH-Debit (e-check)** – The Department's bank withdraws a payment from your bank account when you authorize the payment.
☐ **ACH-Credit** – Your bank transfers a payment to the Department's bank account when you authorize the bank to make the payment.
This is not a credit card payment. You are responsible for any costs charged by your bank to use this payment method.

15. Contact Person for Electronic Payments:

Name:	Telephone #:	Ext.	Fax #:
Mailing address:			
City / State / ZIP:		Email address:	
☐ A company employee ☐ A non-related tax preparer ☐ Payroll agent		Federal Preparer Tax Identification Number (PTIN):	

16. Contact Person for Electronic Return Filing (If different than contact person for electronic payments.)

Name:	Telephone #:	Ext.	Fax #:
Mailing address:			
City / State / ZIP:		Email address:	
☐ A company employee ☐ A non-related tax preparer ☐ Payroll agent		Federal Preparer Tax Identification Number (PTIN):	

17. Banking Information (not required for ACH-Credit payment method):

Bank / financial institution name:	Account type: ☐ Business ☐ Checking ☐ Personal ☐ Savings
Bank account number:	Bank Routing Number: : :

Note: Due to federal security requirements, we cannot process international ACH transactions. If any funding for payments comes from financial institutions located outside the US or its territories, please contact us to make other payment arrangements. If you are unsure, please contact your financial institution.

18. Enrollee Authorization and Agreement:

This is an Agreement between the Florida Department of Revenue, hereinafter "the Department," and the business entity named herein, hereinafter "the Enrollee," entered into according to the provisions of the Florida Statutes and the Florida Administrative Code.

By completing this agreement and submitting this enrollment request, the Enrollee applies and is hereby authorized by the Department to file tax returns and reports, make tax and fee payments, and transmit remittances to the Department electronically. This agreement represents the entire understanding of the parties in relation to the electronic filing of returns, reports, and remittances.

The same statute and rule sections that pertain to all paper documents filed or payments made by the Enrollee also govern an electronic return, or payment initiated electronically according to this agreement.



Enrollment to File and Pay Tax Electronically (continued)

File and Pay Electronically

I certify that I am authorized to sign on behalf of the business entity identified herein, and that all information provided in this section has been personally reviewed by me and the facts stated in it are true. According to the payment method selected above, I hereby authorize the Department to present debit entries into the bank account referenced above at the depository designated herein (ACH-Debit), or I am authorized to register for the ACH-Credit payment privilege and accept all responsibility for the filing of payments through the ACH-Credit method.

Printed name: _____

Signature: _____ Title: _____ Date: _____

Printed name: _____

Signature: _____ Title: _____ Date: _____

(If account requires two signatures)

Authorization for Email Communication

Email Communication

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

Complete this section to receive information about this application by secure email.

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

Provide the name and contact information of the person who can respond to questions about this Application.

Name: _____ Telephone #: ☐ Check if # is outside U.S.
#: _____ ext: _____

Email address: _____

Applicant Declaration and Signature

Applicant Declaration and Signature

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

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

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

I certify that I am authorized by _____ (Officer/Director) to execute this application. I understand that I will be creating a tax account that may result in the responsibility to file returns and to pay a tax, surtax, fee, or surcharge to the Florida Department of Revenue.

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

Printed name: _____ Title: _____

Signature: _____ Date: _____



Before you submit your completed application

Have you:

- Provided your business identification numbers?
- Completed all sections of this application?
- Signed and dated this application?
- Included all additional applications, if required?

Mail to: Account Management MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0160

Contact Us

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

You may also bring your completed application to your nearest taxpayer service center. To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

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

~~Subscribe to Receive Updates by Email~~

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

~~Visit floridarevenue.com/dor/subscribe to sign up to receive an email when the Department posts:~~

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

~~Taxpayer Services MS 3-2000~~

~~Florida Department of Revenue~~

~~5050 W Tennessee St~~

~~Tallahassee FL 32300 0112~~

~~• Tax Information Publications (TIPs)~~

~~• Proposed rules, including notices of rule development workshops and emergency rulemaking~~

~~• Due date reminders for reemployment tax and sales and use tax~~

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

Subscribe to Receive Updates by Email from the Department.

Subscribe to receive an email for filing due date reminders, Tax Information Publication (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Forms are available at floridarevenue.com/forms.

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-1	Florida Business Tax Application	Rule 12A1.097, F.A.C.
Form DR-1S	Registration Application for Secondhand Dealers and Secondary Metals Recyclers	Rule 12A-17.005, F.A.C.
Form DR-18	Application for Amusement Machine Certificate	Rule 12A-1.097, F.A.C.
Form DR-16A	Application for Self-Accrual Authority/ Direct Pay Permit Sales and Use Tax	Rule 12A-1.097, F.A.C.



Application for a Florida Certificate of Forwarding Agent Address

R. XX/XX

DR-1FA

~~R. 06/22~~

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

~~Effective 06/22~~

Page 1 of 7

Effective XX/XX**A**

Any dealer who makes tax-exempt sales of tangible personal property and, in good faith, accepts a valid copy of a Florida Certificate of Forwarding Agent Address or relies on the list of designated forwarding agent addresses on the Department's website, or relies on the Department's Address/Jurisdiction Database, and then ships the property to the designated address on the certificate for export outside of the United States is not liable for any tax due on sales made during the effective dates of the certificate.

General Information

Forwarding Agents engaged in international export that meet the criteria set forth in Section 212.06(5)(b), Florida Statutes (F.S.), may apply to the Department to obtain a *Florida Certificate of Forwarding Agent Address* (Form DR-14FAA).

Insert A

~~A dealer who sells tangible personal property tax exempt for international export and accepts a valid copy of a Florida Certificate of Forwarding Agent Address in good faith or relies upon the list of designated forwarding agent addresses on the Department's website and ships the purchased items to the address on the certificate is not liable for any tax due on sales made during the effective period of the certificate.~~

Application Process**Insert B**

~~Applicants are required to submit one application per business entity and a completed *Florida Business Tax Application* (Form DR-1, incorporated in Rule 12A-1.097, Florida Administrative Code). If a business has more than one designated address for the purpose of exportation outside the United States, then each designated address must be included using Schedule A—Additional Designated Addresses.~~

The applicant must submit their federal income tax return for the preceding taxable year. If the federal income tax return for the preceding taxable year was filed with a NAICS code other than 488510 but consistent with the principal business activity of a forwarding agent, then the applicant is required to provide an explanation as to why the NAICS code demonstrates the applicant is a forwarding agent. If the applicant did not file a federal income tax return for the preceding taxable year, the applicant is required to provide an explanation as to why the business did not file a federal income tax return for the preceding taxable year and the NAICS code under which the applicant intends to file a federal income tax return.

The Department will notify an applicant if additional information or documentation is needed to determine eligibility for a *Florida Certificate of Forwarding Agent Address*.

Annual Information Submission**Certificate**

Florida law requires the Department to annually verify that businesses holding a *Florida Certificate of Forwarding Agent Address* continue to meet the eligibility requirements. ~~Beginning July 1, 2023, certificate holders are required to submit a completed *Application for a Florida Certificate of Forwarding Agent Address* (Form DR-1FA) by July 1 each year, including documentation supporting continued eligibility. No annual verification is required during the calendar year in which the initial or a renewal *Florida Certificate of Forwarding Agent Address* is issued.~~

Material Change Update

Within 30 days of a material change, certificate holders are required to submit an updated *Application for a Florida Certificate of Forwarding Agent Address* documenting the material change(s). ~~The Department will notify the applicant when a material change requires submission of an updated *Florida Business Tax Application* (Form DR-1).~~

A change is considered material if the change affects the following information previously submitted on the *Application for a Florida Certificate of Forwarding Agent Address* by the certificate holder:

- Florida Business Partner Number
- Federal Employer Identification Number (FEIN)
- Legal Name of Business
- Contact Person, including changes to their contact information
- Mailing Address
- Business Website
- Designated Address(es)
- Description of all business activity conducted at the designated address(es)
- Federal Income Tax Return (if one was not included with the initial application)

The Department will notify an applicant if additional information or documentation is needed.

B. Applicants are required to submit one application per business entity. If a business has more than one designated address for the purpose of exportation outside the United States, then each designated address must be included using Schedule A - Additional Designated Addresses.

Applicants that are not registered as a dealer, must include a completed *Florida Business Tax Application* (Form DR-1), incorporated in Rule 12A-1.097, Florida Administrative Code).



~~Application for a Florida Certificate of Forwarding Agent Address~~

~~R. XX/XX~~

DR-1FA

~~R-06/22~~

Page 2 of 7

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

Renewal Application

A *Florida Certificate of Forwarding Agent Address* expires 5 years from the date of issuance. At least 30 days before the expiration date, certificate holders must submit a completed *Application for a Florida Certificate of Forwarding Agent Address*, along with documentation sufficient to substantiate the applicant's eligibility. ~~If an updated *Florida Business Tax Application* (Form DR-1) is needed, the Department will notify you.~~

850-717-6628,

Questions? If you have any questions about the application process, call Account Management at ~~850-488-6800,~~ Monday through Friday (excluding holidays).

Mail this application to:

Account Management
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

The Department will notify an applicant if additional information or documentation is needed.

Or,

You can email your application to
Exemptions@floridarevenue.com



Application for a Florida Certificate of Forwarding Agent Address

R. XX/XX

DR-1FA

R. 06/22

Page 3 of 7

Check one of the following application types:

- ☐ Initial Application ☐ Annual Information Submission
☐ Material Change Update ☐ Renewal Application

Business Information:

Florida Business Partner Number (if registered):		Federal Employer Identification Number (FEIN):	
Legal Name of Business:			
Name of Contact Person:			
Contact Person's Phone Number:		Contact Person's Email Address*:	
Mailing Address:			
City:		State:	ZIP Code:
Business Website:			

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

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

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



~~Application for a Florida Certificate of Forwarding Agent Address~~

R. XX/XX

DR-1FA

R-06/22

Page 4 of 7

Does this address have a suite number or other secondary address?

☐ Yes, proceed to Federal Income Tax Information

B. ☐ No, continue to the next question

Does this address have a special five-digit ZIP code assigned by the United States Postal Service (USPS)?

☐ Yes, documentation issued by the USPS confirming the assignment of a special five-digit ZIP code is included with my application

☐ No

Designated Address: (complete address used exclusively for export)

Designated Address for Forwarding Agent Certificate:

City:

State:

ZIP Code:

Description of all business activity that occurs at the designated address:

(Insert B)

Federal Income Tax Return Information:

1. Did the business file a federal income tax return for the preceding taxable year?

☐ Yes. Please proceed to the next question.

☐ No.

Please complete the following:

a. NAICS code the business intends to file under: _____

b. Please provide an explanation as to why the business did not file a federal income tax return.

c. Total estimated revenues: \$ _____

d. Estimated revenues associated with facilitating for compensation the export of property owned by other persons: \$ _____

e. Estimated revenues associated with international export: \$ _____

2. Did the business file a federal income tax return for the preceding taxable year with **NAICS code 488510**?

☐ Yes, a copy is included with this application.

Please complete the following:

a. Total revenues: \$ _____

b. Revenues associated with facilitating for compensation the export of property owned by other persons: \$ _____

c. Revenues associated with international export: \$ _____

☐ No. Please continue to the next question.



~~Application for a Florida Certificate of
Forwarding Agent Address~~

R. XX/XX

DR-1FA

~~R. 06/22~~

Page 5 of 7

3. Did the business file a federal income tax return for the preceding taxable year with a **NAICS code other** than 488510?

☐ Yes, a copy is included with this application.

Please complete the following:

a. NAICS code reported: _____

b. Please provide an explanation why the reported NAICS code demonstrates the applicant is a forwarding agent.

c. Total revenues: \$ _____

d. Revenues associated with facilitating for compensation
the export of property owned by other persons: \$ _____

e. Revenues associated with international export: \$ _____

☐ No.



Application for a Florida Certificate of Forwarding Agent Address

R. XX/XX

DR-1FA

~~R. 06/22~~

Page 6 of 7

Applicant Declaration and Signature

I, the undersigned, hereby affirm that

- The tangible personal property delivered to the designated address for export originates with a United States vendor;
- The tangible personal property delivered to the designated address for export is irrevocably committed to export out of the United States through a continuous and unbroken exportation process;
- The designated address is used exclusively by the forwarding agent for such export;
- The principal business activity is that of a forwarding agent; and
- The applicant is engaged in international export.

I hereby attest that I am authorized to sign on behalf of the applicant organization described above. I further attest that, if granted, the *Florida Certificate of Forwarding Agent Address* will only be used in the manner authorized for this organization under s. 212.06(5)(b), F.S.

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

Signature

Date

Print Name

Title

Before you submit your application.

Have you:

- Completed all sections of the application?
- Signed and dated the application?
- Attached a copy of your federal income tax return (if filed)?
- Attached a completed *Florida Business Tax Application* (Form DR-1)?

Mail to:

Account Management
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

Questions?

If you have any questions about the application process, call Account Management at **850-717-6628** ~~850-488-6800~~, Monday through Friday ~~1~~ ~~(excluding holidays)~~.



~~Application for a Florida Certificate of~~
Forwarding Agent Address

DR-1FA
~~R-06/22~~
Page 7 of 7

(C)

Does this address have a suite number or other secondary address?

☐ **Yes, proceed to Federal Income Tax Information**

☐ **No, continue to the next question**

Does this address have a special five-digit ZIP code assigned by the United States Postal Service (USPS)?

☐ **Yes, documentation issued by the USPS confirming the assignment of a special five-digit ZIP code is included with my application**

☐ **No**

Schedule A - Additional Designated Addresses

*Please provide the following information for each unique designated address used for export purposes (e.g., same physical location but different unit numbers).
international*

Designated Address: (complete address used exclusively for export)

Designated Address for Forwarding Agent Certificate:

City:

State:

ZIP Code:

Description of all business activity that occurs at the designated address:

(Insert C)

Designated Address: (complete address used exclusively for export)

Designated Address for Forwarding Agent Certificate:

City:

State:

ZIP Code:

Description of all business activity that occurs at the designated address:

(Insert C)

Designated Address: (complete address used exclusively for export)

Designated Address for Forwarding Agent Certificate:

City:

State:

ZIP Code:

Description of all business activity that occurs at the designated address:

(Insert C)

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

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) and instructions to update tax rates for local jurisdictions for reporting periods beginning on or after January 1, 2026, to provide the current return applies to reporting periods during calendar year 2025, and to remove the obsolete return for reporting periods prior to 2025.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C., is necessary to adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) and instructions to update tax rates for local jurisdictions for reporting periods beginning January 2026, and to remove returns for reporting periods prior to January 2025. When in effect, the rule will provide the reporting period for the current tax return, January 2025–December 2025, and adopt a new Florida Communications Services Tax Return and instructions with local communications services tax rates for reporting periods beginning January 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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2831), to advise the public of the draft changes to Rule 12A-19.100, F.A.C., and to provide

that, if requested in writing, a rule development workshop would be held on August 14, 2025. No request has been received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Communications Services Tax

RULE NO.: RULE TITLE:

12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2026, and to remove returns for reporting periods prior to January 2025. When in effect, the rule will provide the reporting period for the current tax return, January 2025–December 2025, and adopt a new Florida Communications Services Tax Return and instructions with local communications services tax rates for reporting periods beginning January 2026.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) and instructions to update tax rates for local jurisdictions for reporting periods beginning on or after January 1, 2026, to provide the current return applies to reporting periods during calendar year 2025, and to remove the obsolete return for reporting periods prior to 2025.

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: 218.26(1) FS.

LAW IMPLEMENTED: 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 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:

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-200, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at 711, 1(800)367-8331 or (850)922-1115.

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>1/26</u>	<u>January 2026 -</u>	<u>January 1, 2026 –</u>
1/25	January 2025 – <u>December 2025</u>	January 1, 2025 – <u>December 31, 2025</u>
~~01/24~~	~~January 2024 – December 2024~~	~~January 1, 2024 – December 31, 2024~~

Form Number	Title	Effective Date

(3) No change.		
(4)(a) DR-700016	Florida Communications Services Tax Return (R. <u>01/26</u> ~~01/25~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX ~~17779~~)	<u>01/26</u> ~~2/25~~
(b) DR-700016	Florida Communications Services Tax Return (R. <u>01/25</u> ~~01/24~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-17779)	<u>02/25</u> ~~02/24~~
<u>(5)(a) DR-700016N</u>	<u>Instructions for Completing the Florida Communications Services Tax</u> <u>(Form DR-700016) (R. 01/26)</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)</u>	<u>01/26</u>
~~(b)(5)~~ DR-700016N	Instructions for Completing the Florida Communications Services Tax (Form DR-700016) (<u>N. 01/25</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-17780)	02/25
(6) through (13) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

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

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

Payment is due on the 1st and LATE if postmarked or hand delivered after



Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue

PO Box 6520

Tallahassee FL 32314-6520

or

File online using the Department's website at **floridarevenue.com/taxes/filepay**.

File electronically . . . it's easy!

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

To file and pay, go to the Department's website at **floridarevenue.com/taxes/filepay**.

Instructions for Form DR-700016

Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016N)

are available online at **floridarevenue.com/forms** in the Communications Services Tax section.



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
ALACHUA				
Unincorporated area			0.0770	
Alachua			0.0602	
Archer			0.0602	
Gainesville			0.0637	
Hawthorne			0.0602	
High Springs			0.0602	
La Crosse			0.0422	
Micanopy			0.0590	
Newberry			0.0602	
Waldo			0.0602	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
PAGE TOTAL				



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

R. XX/XX

DR-700016

~~R. 01/25~~

Page 4 of 17

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
BROWARD				
Unincorporated area			0.0572	
Coconut Creek			0.0572	
Cooper City			0.0572	
Coral Springs			0.0572	
Dania Beach			0.0582	
Davie			0.0570	
Deerfield Beach			0.0572	
Fort Lauderdale			0.0572	
Hallandale Beach			0.0572	
Hillsboro Beach			0.0170	
Hollywood			0.0572	
Lauderdale Lakes			0.0582	
Lauderdale-by-the-Sea			0.0572	
Lauderhill			0.0572	
Lazy Lake			0.0110	
Lighthouse Point			0.0672	
Margate			0.0582	
Miramar			0.0572	
North Lauderdale			0.0572	
Oakland Park			0.0592	
Parkland			0.0572	
Pembroke Park			0.0572	
Pembroke Pines			0.0592	
Plantation			0.0572	
Pompano Beach			0.0572	
Sea Ranch Lakes			0.0572	
Southwest Ranches			0.0572	
Sunrise			0.0572	
Tamarac			0.0572	
West Park			0.0572	
Weston			0.0572	
Wilton Manors			0.0612	
CALHOUN				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
CHARLOTTE				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
CITRUS				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
PAGE TOTAL				



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

R. XX/XX

DR-700016

~~R. 04/25~~

Page 5 of 17

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
CLAY				
Unincorporated area			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
COLLIER				
Unincorporated area			0.0210	
Everglades City			0.0390	
Marco Island			0.0210	
Naples			0.0522	
COLUMBIA				
Unincorporated area			0.0612	
Fort White			0.0150	
Lake City			0.0612	
DESOTO				
Unincorporated area			0.0314	
Arcadia			0.0602	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
ESCAMBIA				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
FLAGLER				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN				
Unincorporated area			0.0180	
Apalachicola			0.0450	
Carrabelle			0.0672	
PAGE TOTAL				



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

R. XX/XX

DR-700016

~~R. 01/25~~

Page 6 of 17

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
GADSDEN				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
GILCHRIST				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
GLADES				
Unincorporated area			0.0244	
Moore Haven			0.0180	
GULF				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
HAMILTON				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
HARDEE				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
HENDRY				
Unincorporated area			0.0274	
Clewiston			0.0612	
La Belle			0.0512	
HERNANDO				
Unincorporated area			0.0214	
Brooksville			0.0552	
HIGHLANDS				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
PAGE TOTAL				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
HILLSBOROUGH				
Unincorporated area			0.0480	
Plant City			0.0652	
Tampa			0.0602	
Temple Terrace			0.0620	
HOLMES				
Unincorporated area			0.0264	
Bonifay			0.0662	
Esto			0.0160	
Noma			0.0090	
Ponce De Leon			0.0350	
Westville			0.0170	
INDIAN RIVER				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
JACKSON				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
JEFFERSON				
Unincorporated area			0.0164	
Monticello			0.0500	
LAFAYETTE				
Unincorporated area			0.0234	
Mayo			0.0250	
LAKE				
Unincorporated area			0.0254	
Astatula			0.0582	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
PAGE TOTAL				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
Unincorporated area			0.0391	
Bonita Springs			0.0391	
Cape Coral			0.0552	
Estero			0.0391	
Fort Myers			0.0552	
Fort Myers Beach			0.0552	
Sanibel			0.0552	
LEON				
Unincorporated area			0.0602	
Tallahassee			0.0690	
LEVY				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
LIBERTY				
Unincorporated area			0.0140	
Bristol			0.0602	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
PAGE TOTAL				



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

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

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MARION				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
MARTIN				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
MIAMI-DADE				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay		0.0572		
Pinecrest		0.0602		
South Miami		0.0572		
Sunny Isles Beach		0.0572		
Surfside		0.0572		
PAGE TOTAL				



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

R. XX/XX

DR-700016

~~R. 01/25~~

Page 10 of 17

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

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



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

R. XX/XX

DR-700016

~~R. 04/25~~

Page 11 of 17

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

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



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

R. XX/XX

DR-700016

~~R. 01/25~~

Page 12 of 17

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

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



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

R. XX/XX

DR-700016

~~R. 01/25~~

Page 13 of 17

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

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



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

R. XX/XX

DR-700016

~~R. 01/25~~

Page 14 of 17

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
SUWANNEE				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
VOLUSIA				
Unincorporated area			0.0030	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
WAKULLA				
Unincorporated area			0.0612	
Sopchoppy			0.0210	
St. Marks			0.0600	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
PAGE TOTAL				
GRAND TOTAL (carry forward to next page)				



If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

R. XX/XX

DR-700016

~~R. 01/23~~

Page 15 of 17

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

Business name				Business partner number	
F. 4.92% State Tax and 0.15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (0.0492) and gross receipts tax rate (0.0015)	0.0507	5. Gross receipts tax rate (0.0237)	0.0237		
3. State 4.92% plus 0.15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	

Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.
	0.1144	

Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)		Business partner number	
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)					



If you complete Schedule IV, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule IV - Adjustments												
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number							
State Tax Calculation				Local Tax Calculation				Penalty and Interest				
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
COUNTY:												
Unincorporated Area:												
CITY:												
CITY:												
CITY:												
TOTAL:												

Gross Receipts Calculation		L. Change in Reported Taxable Sales (See Instructions)	M. Rate	+/-	N. Collection Allowance Adjustment (See Instructions)	O. Adjustment Amount (Report credits in parentheses)	P. Penalty	Q. Interest

Penalty and Interest Calculation		R. Net Tax Adjustments (Add Cols. E, I and O)	+	S. Penalty (Add Cols. J and P)	T. Interest (Add Cols. K and Q)	U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)



If you complete Schedule V, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule V - Multistate Credits

Business name					Business partner number	
Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite	
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COLUMN TOTALS:						
H. TOTAL CREDITS: (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

Reference

The following document was mentioned in this form and is incorporated by reference in the rule indicated below. Forms are available online at **floridarevenue.com/forms**.

DR-700016N

Instructions for Completing the Florida Communications
Services Tax Return (Form DR-700016)

Rule 12A-19.100, F.A.C.



DRAFT

Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

R. XX/XX
Effective XX/XX

DR-700016N

~~N. 01/25~~

Rule 12A-19.100, F.A.C.

~~Effective 02/25~~

Page 1 of 6

General Information and Instructions

Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202, F.S.; and
- a local portion imposed by s. 202.19, F.S.

Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

Bundled Services: Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92% state portion and the 0.15% gross receipts portion of

the tax. Residential service is subject to the 2.37% gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

Tax Rates

The rate for the state portion is 4.92% (0.0492). The total rate for the gross receipts portion is 2.52% (0.0252), which is composed of 0.15% (0.0015) and 2.37% (0.0237). The rate for direct-to-home satellite services is 11.44% (0.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at floridarevenue.com/taxes/cst.

When are returns due?

Returns are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Electronic Payment of Tax

If you paid \$5,000 or more in tax during the State of Florida's prior fiscal year (July 1 - June 30), you must electronically file and pay taxes in the next calendar year. You may use the Department's free and secure website to file and pay tax electronically. Visit floridarevenue.com/taxes/filepay for information on paying tax electronically.

When is payment due?

To avoid penalty and interest, you must initiate electronic payments and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th day of the month. Keep the confirmation number in your records. For a list of payment deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Payments mailed to the Department are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th day of the month.

Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue
PO Box 6520
Tallahassee FL 32314-6520

You may electronically file and pay using the Department's website at floridarevenue.com/taxes/filepay.

Penalty for late payments

A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the total amount due. See chart on next page.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates, visit floridarevenue.com/taxes/rates.

If you change your business name, mailing address, or close or sell your business, immediately notify the Department.

The quickest way to notify us is online at floridarevenue.com/taxes/updateaccount.

How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Completing the Return

Business partner number - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

Proper collection of tax - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

Supporting schedules - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Signature - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

Line 1 - Tax due on sales subject to 4.92% state and 0.15% gross receipts portions of communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

Line 2 - Tax due on sales subject to 2.37% gross receipts portion of communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

Line 3 - Tax due for sales subject to local portion of communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

Line 4 - Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).

Line 5 - Total communications services tax. Add Lines 1 through 4 and enter the result.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the Department of Revenue (DOR) database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a 0.75% (0.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a 0.75% (0.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a 0.25% (0.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

Line 7 - Net communications services tax due. Subtract Line 6 from Line 5 and enter the result.

Line 8 - Penalty. A 10% penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50% of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" above for more information. Multiply Line 5 by the applicable interest rate and enter the result.

Line 10 - Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

Line 11 - Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).

Line 12 - Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result.

Note: Line 12 cannot be a negative number. The sum of credits taken on Lines 10 and 11 cannot exceed the sum of Lines 7 through 9.

Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

Schedule I - State, Gross Receipts, and Local Taxes Due

Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Schedule I, Columns A through E (Pages 3-14)

Column A - Local jurisdiction. You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

Column B - Taxable sales subject to 4.92% state tax and 0.15% gross receipts tax. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Note: Communications services sold to a residential household are exempt from the 4.92% state portion and the 0.15% gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37% gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37% gross receipts and local taxes. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Column D - Local tax rates. A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at floridarevenue.com/taxes/cst.

Column E - Local tax due. Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

Summary of Schedule I, Columns F-H (Page 15)

Column F - 4.92% state tax and 0.15% gross receipts tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

Line 2 - State tax rate (0.0492) and gross receipts tax rate (0.0015). The state tax rate of 0.0507 is preprinted. This rate is comprised of both the 4.92% state portion and the 0.15% gross receipts portion.

Line 3 - State tax due. Enter the total 4.92% state tax plus the 0.15% gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - 2.37% gross receipts tax.

Line 4 - Taxable sales. Enter the grand total from Schedule I, Column C.

Line 5 - Gross receipts tax rate. The gross receipts tax rate of 0.0237 is preprinted.

Line 6 - Gross receipts tax due. Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

Schedule II - Direct-to-Home Satellite Services

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Column A - Taxable sales. Enter total taxable sales of direct-to-home satellite communications services.

Column B - Tax rate. The direct-to-home satellite services tax rate of 0.1144 is preprinted.

Column C - Net tax due. Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.

Schedule III - Direct-to-Home Satellite Services Adjustments

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Change in reported taxable sales. Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

Column B - Rate. Enter the appropriate rate for the applied period that you are adjusting.

Column C - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply 0.0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

Column D - Adjustment amount. Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

Column E - Penalty. See "Penalty for late payments" on Page 1 for information on calculating the penalty due.

Column F - Interest. See "Interest on late payments" on Page 2 for information on calculating the interest due.

Column G - Total adjustments. Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

Schedule IV - Adjustments

Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax situsing errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Local jurisdiction. Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

State Tax Calculation

Column B - Change in reported taxable sales. Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column C - Rate. Enter the appropriate rate for the applied period you are adjusting. For periods July 2015 and later, the state rate is 5.07%, which is a combination of the 4.92% state portion and the 0.15% gross receipts portion.

Column D - Collection allowance adjustment. Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column B.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column B.

Column E - Adjustment amount. Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10%), but should have been reported in Jurisdiction B (tax rate 2.10%). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by 0.0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by 0.0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by 0.0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by 0.0110 = \$101,190.00).

If you are using a database that does not meet the requirements of s. 202.22, F.S., you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

Example 3: \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10%) but should have been reported in Jurisdiction B (tax rate 2.10%). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10%) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10%) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10%), but should have been reported in Jurisdiction A (tax rate 1.10%). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by 0.0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by 0.0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax situsing errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

Column J - Penalty. See "Penalty for late payments" on Page 1 for information on calculating the penalty due.

Column K - Interest. See "Interest on late payments" on Page 2 for information on calculating the interest due.

Gross Receipts Calculation

Column L - Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column M - Rate. Enter the 2.37% gross receipts rate.

Column N - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply 0.0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column O - Adjustment amount. Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

Column P - Penalty. See "Penalty for late payments" on Page 1 for information on calculating the penalty due.

Column Q - Interest. See "Interest on late payments" on Page 2 for information on calculating the interest due.

Column R - Net tax adjustments. Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

Column S - Penalty. Add the totals of Columns J and P and enter the result.

Column T - Interest. Add the totals of Columns K and Q and enter the result.

Column U - Total adjustments. Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

Schedule V - Multistate Credits

Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

Column A - Local jurisdiction. Enter the county(ies) or municipality(ies) for which multistate credits apply.

Columns B and C - Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Direct-to-Home Satellite

Column G - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Column H - Total credits. Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Reference

The following document is mentioned in this form and is incorporated by reference in the rule indicated below. The form is available online at floridarevenue.com/forms.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5 FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND NATURAL GAS FUEL

AMENDING RULES 12B-5.020, 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080,
12B-5.090, 12B-5.100, 12B-5.110, 12B-5.121, 12B-5.150, 12B-5.375, 12B-5.400, 12B-5.500 AND 12B-5.600

REPEALING RULE 12B-5.300

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule Chapter 12B-5, F.A.C (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel): (1) remove provisions for aviation fuel tax effective January 1, 2025; (2) update how to obtain copies of forms from the Department, removing redundant and unnecessary provisions; (3) provide the requirements for electronic fuel tax returns for local government users of diesel fuel and mass transit system providers, adopting file format specifications; (4) adopt clarifications to forms used to obtain annual fuel tax licenses, including the removal of provisions to obtain an aviation fuel tax license; and (5) clarify the application used to annually renew a fuel or pollutants tax license.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026. The proposed amendments to Chapter 12B-5, F.A.C. (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel), are necessary to: (1) remove provisions for the tax on aviation fuel; (2) update the electronic fuel tax return electronic filing requirements to provide the comma delimited and flat file requirements for local governmental units; and (3) remove redundant and unnecessary provisions.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2833), to advise the public of the draft changes to Rule Chapter 12B-5, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel

RULE NO.: RULE TITLE:

12B-5.020	Definitions; Specific Exemptions
12B-5.030	Importers
12B-5.040	Carriers
12B-5.050	Terminal Suppliers
12B-5.060	Wholesalers
12B-5.070	Terminal Operators
12B-5.080	Exporters
12B-5.090	Local Government Users <u>of Diesel Fuel</u>
12B-5.100	Mass Transit Systems
12B-5.110	Blenders
12B-5.121	Temporary Licenses Issued Under a Declared Emergency
12B-5.150	Public Use Forms
12B-5.300	Aviation Fuel Licensees (<i>Proposed Repeal</i>)
12B-5.375	Temporary Pollutant Importer License Issued Under a Declared Emergency
12B-5.400	Producers and Importers of Pollutants
12B-5.500	Natural Gas Fuel Retailers
12B-5.600	Tracker System Reporting Requirements

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026. The purpose of the proposed amendments to Chapter 12B-5, F.A.C (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel), is to: (1) remove provisions for the tax on aviation fuel; (2) update the electronic fuel tax return electronic filing requirements to provide the comma delimited and flat file requirements for local governmental units; and (3) remove redundant and unnecessary provisions.

SUMMARY: The proposed amendments to Rule Chapter 12B-5, F.A.C (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel): (1) remove provisions for aviation fuel tax effective January 1, 2026; (2)

update how to obtain copies of forms from the Department, removing redundant and unnecessary provisions; (3) provide the requirements for electronic fuel tax returns for local government users of diesel fuel and mass transit system providers, adopting file format specifications; (4) adopt clarifications to forms used to obtain annual fuel tax licenses, including the removal of provisions to obtain an aviation fuel tax license; and (5) clarify the application used to annually renew a fuel or pollutants tax license.

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), 206.62(10), 206.87(1)(e)2., 206.97, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.52, 206.054, 206.055, 206.06, 206.08, 206.09, 206.095, 206.11, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.37, 213.755, 215.26(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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-5.020 Definitions; Specific Exemptions.

(1) Definitions.

(a) through (i) No change.

(j) “Sales to United States Government” means the sale of motor fuel and, undyed diesel fuel ~~and aviation fuel~~ to the United States or the federal government, its departments or agencies, and to contract flying schools which train cadets for the United States Air Force under contract whereby the United States reimburses the school for the fuel so used.

(k) No change.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.41(4)(b), 206.62, 206.874, 206.97 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-17-13, 1-20-14, 1-1-24,_____.

12B-5.030 Importers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, or diesel, ~~or aviation fuel~~ into Florida, by common or private carrier, upon which Florida tax has not been charged or collected, and persons who import and place fuel in storage outside a terminal registered under s. 4101 of the Internal Revenue Code must obtain a license as a Importer.

(b) through (c) No change.

(2) Licensing and Bonding.

(a) No change

(b) Bonding.

1. Prior to conducting business in this state, an importer will file with the department a single bond equivalent to 60 days tax liability on motor fuel, and diesel fuel, ~~and aviation fuel~~.

2. An importer's bond shall be maintained in an amount sufficient to secure payment of 60 days of tax liability on motor fuel, or diesel fuel, ~~or aviation fuel~~ transported into Florida.

3. If an importer has not provided a bond sufficient to secure 60 days tax liability prior to importing motor fuel, or diesel fuel, ~~or aviation fuel~~, such importer is prohibited from importing any unsecured fuel into Florida ~~this State~~.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

~~4.5.~~ No change.

(3) Returns and Payments.

(a) Returns. Licensed importers of gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (~~f~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), as provided in subsection (5) of Rule 12B-5.060, F.A.C.

(b) No change.

(4) No change.

(5) Import Authorization Numbers.

(a) 1. through 2. No change.

3. An import authorization number will be denied when an importer has not provided a bond sufficient to secure 60 days tax liability prior to the importation of motor fuel, or diesel fuel, ~~or aviation fuel~~ into this state.

(b) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law

Implemented 206.01(3), 206.02, 206.026, 206.027, 206.028, 206.03, 206.05, 206.051, 206.054, 206.43, 206.48(2), 206.485, 206.9835, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18,_____.

12B-5.040 Carriers.

(1)(a) No change.

(b) No change.

1. through 3. No change.

~~4. Form DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(c) No change.

(2) Information Returns. Carriers are required to file ~~f~~Form DR-309637, Petroleum Carrier Information Return (incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for the activity during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For carriers who are authorized to submit ~~f~~Form DR-309637 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as

amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(3) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, ____.

12B-5.050 Terminal Suppliers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ into Florida by marine vessel, rail, or pipeline, and who place the fuel in storage at a terminal which is registered under s. 4101 of the Internal Revenue Code must obtain a terminal supplier license.

(b) No change.

(c)1. Terminal suppliers are authorized to import tax-free gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ place such fuel in storage at a terminal, and to collect the state excise tax, county fuel tax, municipal fuel tax, and fuel sales taxes as the fuel is removed through the loading rack.

2. through 3. No change.

(d) No change.

(2) Licensing and Bonding.

(a) No change.

1. through 4. No change.

~~5. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

6. through 8. No change.

(b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of \$300,000 for each product type (motor fuel, and diesel fuel, ~~and aviation fuel~~).

2. A terminal supplier that has filed bonds of less than \$300,000 for each product type (motor fuel, and diesel fuel, ~~and aviation fuel~~) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, or diesel, ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (~~f~~Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by Extensible Markup Language (XML), as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (~~f~~Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal suppliers who are authorized to submit ~~f~~Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law

Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS.

History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-21,

.

12B-5.060 Wholesalers.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than \$300,000, for each product type (motor fuel, and diesel fuel, ~~and aviation fuel~~).

2. through 3. No change.

~~4. The tax rate for calculating the wholesaler's bond on aviation fuel will be the tax imposed under Section 206.9825, F.S. (Excise Tax)~~

~~4.5.~~ A wholesaler who has no import or export activity and is authorized to remit the taxes imposed by Chapter 206, F.S., to its supplier by electronic funds transfer (EFT) will file a bond with the Department for each product type (motor fuel, and diesel fuel, ~~and aviation fuel~~) based on the estimated average monthly gallons to be purchased, multiplied by the total of the taxes imposed under Section 206.41, F.S. (for motor fuel); and Section 206.87, F.S. (for diesel fuel); ~~and Section 206.9825, F.S. (for aviation fuel)~~, and that sum multiplied by three.

~~5.6.~~ No change.

~~6.7.~~ No change.

~~7.8.~~ A wholesaler who only imports fuel into this State is required to post a bond with the Department for each product type (motor fuel, and diesel fuel, ~~and aviation fuel~~) based on the estimated average monthly gallons

imported multiplied by the total of the taxes imposed under Sections 206.41, F.S. (for motor fuel); and 206.87, F.S. (for diesel fuel); ~~and 206.9825, F.S. (for aviation fuel)~~ and that sum, multiplied by two.

~~8.9.~~ The wholesaler will file an additional bond for motor fuel based on the estimated average monthly gallons imported multiplied by the maximum Local Option Fuel Tax rate charged in this State and that sum, multiplied by three.

(c) A person who is licensed as a wholesaler and an importer will file bonds as follows:

1. The wholesaler bond will be the estimated average monthly gallons to be purchased, multiplied by the taxes imposed under Sections 206.41, F.S. (for motor fuel) and, 206.87, F.S. (for diesel fuel), ~~and 206.9825, F.S. (for aviation fuel)~~ and that sum multiplied by three.

2. The importer bond shall be maintained in a sufficient amount to secure payment of tax on motor fuel; and diesel fuel, ~~and aviation fuel~~ for 60 days of imports.

3. If an importer does not maintain sufficient bond prior to importation of motor fuel; and diesel fuel, ~~and aviation fuel~~, an import authorization number will be denied and such person will be prohibited from importing untaxed fuel into Florida ~~this state~~.

4. No change.

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All wholesalers who sell gasoline, gasohol, or diesel, ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (~~f~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For wholesalers who are authorized to submit ~~f~~Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a

Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21, .

12B-5.070 Terminal Operators.

(1)(a) No change.

(b) No change.

1. through 3. No change.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(c) No change.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented

206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History--New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20,_____.

12B-5.080 Exporters.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b) No change.

1. through 3. No change.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

~~4.5.~~ No change.

(c) Bonding.

1. No change.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the \$300,000 maximum bond for motor fuel; and diesel fuel, ~~and aviation fuel~~.

(3) Returns and Payments.

(a) Returns.

1. Licensed exporters of gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (~~f~~Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that are also licensed as wholesalers are required to report their export sales on a Wholesaler/Importer Fuel Tax Return (~~f~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. Form DR-309638, Exporter Tax Return, and ~~f~~Form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File

Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic returns must be filed on or before the 20th day of the month following a month in which export transactions occur. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For exporters who are authorized to submit ~~f~~Form DR-309638 or ~~f~~Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21_____.

12B-5.090 Local Government Users of Diesel Fuel.

(1) through (2) No change.

(3) No change.

(a) Returns. Local Government Users are required to file a Local Government User of Diesel Fuel Tax Return (~~f~~Form DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department’s eServices

website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Mass Transit System Providers and Local Government Users of Diesel Fuel Tax Returns (form DR-309654, incorporated by reference in Rule 12B-5.150, F.A.C.). The return must be filed with the Department on or before the 20th day of each month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a ~~hard copy~~ hard-copy return is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(9), 206.41(4), 206.86(1), (7), (9), (12), (13), 206.874(4), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 1-20-14, 7-28-15,_____.

12B-5.100 Mass Transit Systems.

(1) through (2) No change.

(3) No change.

(a) Returns. Mass Transit Systems are required to file a Mass Transit System Provider Fuel Tax Return (Form DR-309633, incorporated by reference in Rule 12B-5.150, F.A.C.) using the Department’s eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor

Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Mass Transit System Providers and Local Government Users of Diesel Fuel Tax Returns (form DR-309654, incorporated by reference in Rule 12B-5.150, F.A.C.). The return must be filed and remit the tax due must be remitted on or before the 20th day of the month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.41(4), 206.86(10), 206.874(5)(a), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 7-28-15, ____.

12B-5.110 Blenders.

(1) General Information.

(a) Any person who is not otherwise licensed under Chapter 206, F.S., and who is engaged in the activity of blending gasoline, gasohol, or diesel, ~~or aviation fuel~~ with any other product, where end products may be used to propel a vehicle, or vessel, ~~or aircraft~~, must be licensed as a blender.

(b) All persons who are licensed as terminal suppliers, wholesalers, or exporters under Chapter 206, F.S., and who are engaged in the activity of blending gasoline, gasohol, or diesel, ~~or aviation fuel~~ with any other product,

must remit tax on all untaxed products which are blended, where end products are available for sale or use.

(2) Licensing.

(a) No change.

1. through 3. No change.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(b) No change.

1. through 2. No change.

3. Kerosene with other product to produce a product suitable for use in a diesel ~~or aircraft~~ engine;

4. Motor ~~or, diesel, or aviation fuel~~ with any other product to extend the volume of such fuels available for sale or use.

(3) No change.

(a) through (b) No change.

(c) Returns. Any person who is licensed as a blender is required to file a Blender/Wholesaler of Alternative Fuel Tax Return (~~f~~Form DR-309635, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of the month following a month in which transactions occur. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For blenders who are authorized to submit ~~f~~Form DR-309635 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is

not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(d) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law

Implemented 206.02(3), 206.48(1), 206.485, 206.86(5), 206.87(2)(e), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18,_____.

12B-5.121 Temporary Licenses Issued Under a Declared Emergency.

(1) No change.

(2) Licensing.

(a) No change.

(b) To obtain the temporary Florida fuel license, the person engaging temporarily in business as an importer, exporter, or carrier must file a Florida Temporary Fuel Tax License Application (~~f~~Form DR-156T, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department, as provided in the application. A copy of the completed ~~f~~Form DR-156T is to be scanned and emailed or faxed to the phone number indicated in the application, and the original application is to be mailed to the address indicated in the application. Form DR-156T may be obtained, without cost, from the Department’s website at ~~www~~www.floridarevenue.com/forms or by calling the Department at (850)488-6800, Monday through Friday (excluding holidays). 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).

(c) through (e) No change.

(3) Temporary Importers, Exporters, or Carriers.

(a) No change.

(b) Temporary Importers.

1. through 2. No change.

~~3. Sales of Aviation Fuel.~~

~~a. Temporary importers must collect and remit the tax directly to the Department on sales of aviation fuel in Florida when the Florida 6.9 cents per gallon aviation fuel tax has not been collected by an out-of-state fuel supplier.~~

~~b. No additional aviation fuel tax is due on sales of aviation fuel in Florida when the Florida 6.9 cents per gallon aviation fuel tax has been paid to an out-of-state terminal supplier who holds a valid Florida fuel license.~~

~~3.4.~~ No change.

(c) through (d) No change.

(4) No change.

(5) (a) through (b) No change.

~~(c) The tax imposed by Section 206.9825(1), F.S., on all nontaxed sales, deliveries, or consignments of aviation fuel to retail dealers, resellers, and end users.~~

(6) Returns.

(a) No change

(b) Wholesaler/Importer Fuel Tax Return.

1. All temporary importers, who sell gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~, are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (~~f~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of each month for transactions occurring during the previous month.

2. A collection allowance deduction (found on the return) is authorized to temporary importers from the taxes collected under Sections 206.41(1)(a), (b), (c) and (g) ~~and 206.9825(1)~~, F.S., on sales of motor fuel ~~and aviation fuel~~ when 50 percent of the allowable deduction is granted to a purchaser with a valid wholesaler or terminal supplier license, and only when the return and payment are remitted timely.

3. No change.

(c) Exporter Fuel Tax Return. Temporary exporters of gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~ are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (~~f~~Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.).

(d) Carrier Information Return. Temporary carriers of gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~ are required to report all gallons of fuel exported from Florida on a Petroleum Carrier Information Return

(f) Form DR-309637, incorporated by reference in Rule 12B-5.150, F.A.C.).

(7) Refunds and Credits.

(a) through (b) No change.

(c)1. Instead of taking ultimate vendor credits on their fuel tax returns, temporary importers may obtain a refund of fuel taxes paid on sales of gasoline, gasohol, and undyed diesel, ~~and aviation fuel~~ sold for exempt purposes.

2. through 3. No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.02(8), 206.021(5), 206.051(4), 206.052, 206.41(1), 206.43(1), 206.62, 206.87(1), 206.8745, 206.91, 206.9825(1)(a), 213.255(2), (3), 215.26(2) FS. History-- New 6-1-09, Amended 1-25-12, 3-25-20, ____.

12B-5.150 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

	Form Number	Title	Effective Date
(2)	~~DR-138~~	~~Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial~~ ~~Fishing or Commercial Aviation Purposes~~ (~~http://www.flrules.org/Gateway/reference.asp?No=Ref-11385~~)	~~01/20~~
(2)(3)	DR-156	Florida Fuel or Pollutants Tax Application (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12320)	~~01/26~~ 01/21
(3)(4)	DR-156R	Renewal Application for Florida Fuel <u>and</u> ~~Pollutants~~ Pollutant License (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX12321)	~~01/26~~ 01/21
(4)(5)	No change.		

~~(5)~~ (6)	DR-157	Fuel or Pollutants Tax Surety Bond (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12323)	<u>01/26</u> ~~01/21~~
~~(6)~~ (7)	DR-157A	Assignment of Time Deposit (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12324)	<u>01/26</u> ~~01/21~~
~~(7)~~ (8)	DR-157B	Fuel or Pollutants Tax Cash Bond (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12325)	<u>01/26</u> ~~01/21~~
~~(8)~~ (9)	DR-157W	Bond Worksheet Instructions (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16264)	<u>01/26</u> ~~01/24~~
~~(9)~~ (10) No change.			
~~(11)~~	DR-176	Application for Air Carrier Fuel Tax License (https://www.flrules.org/Gateway/reference.asp?No=Ref-14827)	<u>01/23</u>
~~(12)~~	DR-182	Florida Air Carrier Fuel Tax Return (R. 01/23) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14828)	<u>01/23</u>
~~(13)~~ through ~~(15)~~ renumbered ~~(10)~~ through ~~(12)~~ No change.			
~~(16)~~	DR-191	Application for Aviation Fuel Tax Refund — Air Carriers (http://www.flrules.org/Gateway/reference.asp?No=Ref-10800)	<u>07/19</u>
~~(13)~~ (17) No change.			
~~(14)~~ (18)	DR-309631	Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX09850)	<u>01/26</u> ~~09/18~~
~~(15)~~ (19)	DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16266)	<u>01/26</u> ~~01/24~~
~~(16)~~ (20)	DR-309632	Wholesaler/Importer Fuel Tax Return (~~R. 01/14~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX03586)	<u>01/26</u> ~~01/14~~
~~(17)~~ (21)	DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX16267)	<u>01/26</u> ~~01/24~~
~~(18)~~ (22) No change.			
~~(19)~~ (23)	DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return	<u>01/26</u> ~~01/24~~

		(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16268)	
(20)(24) No change.			
(21)(25)	DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16269)	01/26 01/24
(22)(26)	DR-309635	Blender Fuel Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX03591)	01/26 01/14
(23)(27)	DR-309635N	Instructions for Filing Blender Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16270)	01/26 01/24
(24)(28)	DR-309636	Terminal Operator Information Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX03593)	01/26 01/14
(25)(29)	DR-309636N	Instructions for Filing Terminal Operator Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16271)	01/26 01/24
(26)(30)	DR-309637	Petroleum Carrier Information Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX02142)	01/26 01/13
(27)(31)	DR-309637N	Instructions for Filing Petroleum Carrier Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16272)	01/26 01/24
(28)(32)	DR-309638	Exporter Fuel Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX03596)	01/26 01/14
(29)(33)	DR-309638N	Instructions for Filing Exporter Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX16273)	01/26 01/24
(34) through (35) renumbered (30) through (31) No change.			
(36)	DR 309660	Application for Pollutants Tax Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-11391)	01/20
(32)(37) No change.			

<u>(33)</u>	<u>DR-309653</u>	<u>Motor Fuel Taxes Comma-Delimited (CSV) and Flat File</u> <u>Specifications-Wholesaler/Importer, Exporter, Blender, and Petroleum</u> <u>Carrier Fuel Tax Returns</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)</u>	<u>01/26</u>
<u>(34)</u>	<u>DR-309654</u>	<u>Motor Fuel Taxes Comma-Delimited (CSV) and Flat File</u> <u>Specifications-Mass Transit System Provider and Local Government</u> <u>User of Diesel Fuel Tax Returns</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)</u>	<u>01/26</u>
<u>(35)</u>	<u>DR-309660</u>	<u>Application for Pollutants Tax Refund</u> <u>(http://www.flrules.org/Gateway/reference.asp?No=Ref-11391)</u>	<u>01/20</u>

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, 5-23-22, 1-1-23, 1-1-24,_____.

The following is hereby repealed:

12B-5.300 Aviation Fuel Licensees.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 213.37 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21, 1-1-21, Repealed_____.

12B-5.375 Temporary Pollutant Importer License Issued Under a Declared Emergency.

(1) General Information. When the Governor of Florida has declared a state of emergency pursuant to Section 252.36, F.S., or when the President of the United States has declared a major disaster in Florida, another state, territory of the United States, or the District of Columbia, gasoline, gasohol, and diesel fuel, ~~and aviation fuel~~ imported into Florida is subject to the Florida pollutant tax. Any person who imports fuels subject to the Florida pollutant tax is required to hold a valid Florida pollutant license issued by the Department.

(2) No change.

(3) Temporary Pollutant Importers.

(a) The Florida pollutant tax accrues at the time of importation of motor, and diesel fuel, ~~and aviation fuel~~ into Florida.

(b) No change.

(c) Holders of temporary pollutant importer licenses are required to pay the Florida pollutant taxes due to the Department when gasoline, gasohol, and diesel fuel, ~~and aviation fuel~~ is imported into Florida and the Florida pollutant taxes due have not been paid to an out-of-state dealer who holds a valid Florida pollutant license. Tax is due at the pollutant tax rates provided in subsection (5) of Rule 12B-5.400, F.A.C.

(d) No change.

(4) through (7)

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.9925, 206.9931(2), 206.9942, 206.9943(4) FS. History—New 6-1-09,_____.

PART ~~III~~IV TAX ON POLLUTANTS

12B-5.400 Producers and Importers of Pollutants.

(1) No change.

(2) Definitions. The following definitions are for purposes of Part ~~III~~IV, Chapter 206, F.S., only:

(a) through (k) No change.

(3) Licensing and Bonding.

(a) Any person who does not hold a valid motor fuel, ~~or diesel fuel, or aviation fuel~~ tax license issued pursuant to Parts ~~I or, II or III~~ of Chapter 206, F.S., and who produces, imports, or causes pollutants to be imported into this state is required to obtain a pollutants tax license.

(b)1. To obtain an annual license as an importer or producer of taxable pollutants, a person must file a Florida Fuel or Pollutants ~~Pollutant~~ Tax Application (~~f~~Form DR-156 ~~DR-166~~, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

2. No change.

(c) through (e) No change.

(4) through (7) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21,_____.

PART ~~IV~~ TAX ON NATURAL GAS FUEL

12B-5.500 Natural Gas Fuel Retailers.

(1) No change.

(2) Licensing.

(a) To obtain an annual license as a natural gas fuel retailer, every person required to obtain a license must file ~~f~~Form DR-156, Florida Fuel Tax Application (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments, with the Department, as provided in the application.

(b) Each license is required to be renewed annually by filing ~~f~~Form DR-156R, Renewal Application for Florida Fuel/Pollutant License (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the renewal application.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.4(1), 213.06(1) FS. Law Implemented 206.9951, 206.9952 FS. History—New 1-20-14,_____.

12B-5.600 Tracking System Reporting Requirements.

(1) Scope. This rule addresses requirements for the electronic submission of information used by the Department to track the movement of any product defined as a motor, ~~or diesel, or aviation fuel~~ that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. This rule applies to licensed terminal suppliers, terminal operators, wholesalers, importers, petroleum carriers, exporters, and blenders.

(2) No change.

(a) Terminal suppliers and terminal operators must file returns using Extensible Markup Language (XML), as provided in ~~the Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters, (form DR-309652,~~ incorporated by reference in Rule 12B-5.150, F.A.C.). Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150, F.A.C.:

1. through 2. No change.

(b) Wholesalers, importers, petroleum carriers, exporters, and blenders must file returns through the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in the Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.). Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. through 4. No change.

(3) through (4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.485(1), 213.06(1) FS. Law Implemented 206.08, 206.09, 206.095, 206.48, 206.485 FS.

History—New 5-23-22, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025



DRAFT

Florida Fuel or Pollutants Tax Application

DR-156
XX/XX R. 01/21
TO 03/22
Rule 12B-5.150, F.A.C.
Effective 04/01
XX/XX Page 1 of 9

- Blender • Carrier • Exporter • Importer • Local Government
- Mass Transit System Provider • Pollutants • Retailer of Natural Gas Fuel
- Terminal Operator • Terminal Supplier • Wholesaler

Florida Fuel or Pollutants Tax Information

Who must register?

Businesses or individuals that must have a license under Chapter 206, Florida Statutes (F.S.), include those who:

- blend taxable with non-taxable fuel
- blend any product with motor or diesel fuel outside the bulk transfer/terminal system for personal use
- export or import product or diesel
- sell product defined as motor, diesel, or aviation fuel, unless at retail gas fuel is only used
- operate a terminal registered with the Internal Revenue Service fuel
- sell natural gas at retail individual
- deliver fuel

Note: It is a third degree felony to operate without a license.

Use this application to request one or more of the following licenses:

Blender - Any person who blends any product with motor or diesel fuel and who has been licensed or authorized by the Department as a blender.

Carrier - Every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside Florida.

Exporter - Any person who has met the requirements of section (s.) 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or directly from a terminal rack to a destination outside Florida.

Importer - Any person who has met the requirements of s. 206.051, F.S., and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into Florida by common carrier or company-owned trucks.

Local Government User of Diesel Fuel - Any county, municipality, or school district licensed by the Department to use untaxed or dyed diesel fuel in motor vehicles.

Mass Transit System Provider - Any licensed local transportation company providing local bus service that is open to the public and travels regular routes.

Pollutants - Any person who imports or produces a pollutant. Pollutants include any petroleum product, as well as crude oil, pesticides, ammonia, chlorine, and solvents. A pollutant does not include liquefied petroleum gas, medicinal oils, waxes, or products intended for application to the human body, for use in human personal hygiene, or for human ingestion.

Fuel

Retailer of Natural Gas Fuel - Any person who sells or supplies natural gas fuel to an end user, for use in the fuel supply tank of a motor vehicle. "Natural gas fuel" is defined as any liquefied petroleum gas products, compressed natural gas products, or a combination thereof for use in a motor vehicle. fuel

You are not required to obtain a retailer of natural gas license if:

- You only have facilities for placing natural gas fuel into the supply system of an internal combustion engine fueled by individual portable containers of 10 gallons or less and the natural gas is used for an exempt purpose. fuel
- You have a residential refueling device for natural gas that is located at your primary residence and the gas is for personal use only.

Terminal Operator - Any person who owns, operates, or otherwise controls a terminal. A terminal operator that owns the motor or diesel fuel that is transferred through or stored in the terminal, must also be licensed as a terminal supplier.

Terminal Supplier - Any position holder who has been licensed by the Department as a terminal supplier, has met the requirements of ss. 206.05 and 206.90, F.S., and is registered under s. 4101 of the Internal Revenue Code for transactions involving the bulk storage and transfer of taxable motor or diesel fuels.

Wholesaler or diesel fuel - Wholesalers are persons who purchase gasoline, gasohol, diesel, or aviation fuel (undyed kerosene, aviation gasoline, or jet fuel) from terminal suppliers or other wholesalers outside the bulk transfer system, place fuel into storage, and sell fuel to terminal suppliers, other wholesalers, retail dealers, or end users.

A licensed wholesaler must get a separate license to import or export fuel into or out of Florida.

How do I get a Fuel or Pollutants Tax license?

Follow the five-step process below:

Step 1. Application Process - Complete a separate *Florida Fuel or Pollutants Tax Application* (Form DR-156) for each business activity or group of activities operating under one Federal Employer Identification Number (FEIN). Those businesses with more than one fuel activity may apply for different license classifications on one application.

Step 2. Background Check - Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuel license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

- **Department of Revenue Investigative Background Information** - Complete questions 37 through 49 on the *Florida Fuel or Pollutants Tax Application* (Form DR-156).

30 through 43

This information will be used by the Department of Revenue to determine the financial standing of the applicant.

- **Florida Department of Law Enforcement (FDLE) and the Federal Bureau of Investigation (FBI)** – Information on how to initiate an external background check will be provided by the Department of Revenue upon receipt of your *Florida Fuel or Pollutants Tax Application* (Form DR-156).

Persons required to undergo a background check include:

- The license holder.
- The sole proprietor of the license holder.
- A corporate officer or director of the license holder.
- A general or limited partner of the license holder.
- A trustee of the license holder.
- A member of the unincorporated association license holder.
- A participant in a joint venture of the license holder.
- The owner of any equity interest in the license holder, whether as a common shareholder, general or limited partner, voting trustee, or trust beneficiary.
- An owner of any interest in the license or license holder, including any immediate family member of the owner, or holder of any debt, mortgage, contract, or concession from the license holder, who is able to control the business of the license holder.

Note: Publicly held corporations that are traded on a national securities exchange, mass transit system providers and local governments are exempt from undergoing a background check.

Step 3. Bonding – Florida law requires you to file one or more bonds with the Florida Department of Revenue before a terminal supplier, wholesaler, importer, exporter, or pollutants license may be issued. Other than an importers license, the bond must equal three times the estimated average monthly gallons purchased times the total tax levied, not to exceed \$300,000. An importer's bond must equal 60 days of tax liability. There is not a maximum bond amount for an importers license. A separate bond is required for each product type. If the average is less than \$50, no bond is required.

Complete the *Bond Worksheet* (Form DR-157W). Provide the required *Fuel or Pollutants Tax Surety Bond* (Form DR-157), *Assignment of Time Deposit* (Form DR-157A), *Fuel or Pollutants Tax Cash Bond* (Form DR-157B), or *Irrevocable Letter of Credit* located at floridarevenue.com/forms.

Step 4. Enrolling to File and Pay Electronically – Terminal suppliers, wholesalers/importers, blenders, terminal operators, petroleum carriers, and exporters are required to file and pay electronically. ~~In addition to all other penalties, Florida law imposes a monthly penalty of \$5,000 for failing to file and pay electronically.~~ Enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll or by completing an *Enrollment and Authorization for e-Services* (Form DR-600).

~~**Step 5. Submitting your Application** – Mail your application (Form DR-156) and bond worksheet (Form DR-157W) to:~~

Account Management Fuel Unit
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

Step 5. Submitting your Application - Your application (Form DR-156) and bond worksheet (Form DR-157W) may be submitted by email at motor_fuel@floridarevenue.com or by mailing your application to the address below.

How much is the license?

A registration fee is not required to obtain a fuel or pollutants license.

When are licenses issued?

The Department will mail the *Fuel/Pollutants License* (Form DR-114) to you when all application requirements have been met. A *Fuel/Pollutants License* authorizes you to begin conducting business for the activities listed on the license. If you do not send the required form(s) to the Department and complete the background investigation(s), we will not be able to approve your application. Licenses are typically issued within two weeks ~~after the receipt of all application requirements.~~

A *Fuel/Pollutants License* (Form DR-114) is valid for one year (January 1 – December 31) and must be renewed annually.

The Department mails annual renewal forms to all registered certificate holders beginning in October. Be sure to notify the Department of business address changes so that you will receive information and renewal forms. If you do not annually renew your *Fuel/Pollutants License*, you will be required to submit a new registration application and undergo another background investigation.

You can update an address change electronically at floridarevenue.com/taxes/Updateaccount.

When do I begin filing tax returns?

Tax returns must be filed monthly, beginning with the month your business opens. A return must be filed even if no tax was collected. A retailer of natural gas is not required to report or pay tax on natural gas fuel purchases until January 1, 2024.

What if I am already doing business and have not applied?

The business owner should immediately stop operating and contact the Account Management Fuel Unit to properly register and make arrangements to calculate and remit any taxes or penalties due.

by email at motorfuel@floridarevenue.com

When do I need to contact the Department of Revenue?

- ~~• If you move.~~
- ~~• If you need assistance.~~
- ~~• If you close your business.~~
- ~~• If you change your contact person.~~
- ~~• If you change or add a licensable business activity.~~

Insert (A)

How do I get more information?

- ~~• For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.~~

- ~~• Information and forms are available on the Department's website at floridarevenue.com/forms.~~

Tax forms and publications are available online at floridarevenue.com/forms.

Information and tutorials are available online at floridarevenue.com/taxes/education.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays. You can email questions to motor_fuel@floridarevenue.com.

FEIN -

Phone No. ()

~~Fax No. _____~~

Phone No. () ext.

5. **Contact Email Address** _____

6. Type and Legal Organization: (Please check only one)

☐ Publicly Held Corporation ☒ Privately Held Corporation ☐ Wholly Owned Subsidiary of a Publicly Held Corporation

B) ☐ Partnership (check one): ☒ General ☐ Limited ☐ Joint Venture

C) ☐ Limited Liability Company (check one): ☐ Single Member ☐ Multi-member

D) ☐ Individual/Sole Proprietorship ******

E) ☐ Business Trust

F) ☐ ~~Governmental Agency~~

*Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.

7. Principal Business Location Address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____

~~8. How would your company like to receive information on Florida fuel or pollutants tax? (Please check one)~~

~~☐ Mail (U.S. Postal Service)~~

~~☐ Fax _____ Fax No. _____~~

☐ Email Email address _____

8. ~~9.~~ Check the box that applies to your business activity and provide the date you became or will become required to obtain a license.

☐ Blender Beginning Date of Business Activity / /

☐ Common Carrier Beginning Date of Business Activity / /

☐ Exporter Beginning Date of Business Activity / /

☐ Importer Beginning Date of Business Activity / /

☐ Local Government User of Diesel Fuel Beginning Date of Business Activity / /

☐ Mass Transit System Provider Beginning Date of Business Activity / /

☐ Pollutants Beginning Date of Business Activity / /

☐ Private Carrier Beginning Date of Business Activity / /

☐ Retailer of Natural Gas **Fuel** Beginning Date of Business Activity / /

☐ Terminal Operator Beginning Date of Business Activity / /

☐ Terminal Supplier Beginning Date of Business Activity / /

☐ Wholesaler Beginning Date of Business Activity / /

9. ~~10.~~ A) Do you operate or otherwise control a terminal? ☐ YES ☐ NO

B) If "YES," state the number of terminals: _____ and **complete the following information for each terminal location address you operate.** If necessary, attach additional sheets.

Terminal Location Address

City _____ State _____ ZIP _____ Phone No. () _____

Terminal Location Address

City _____ State _____ ZIP _____ Phone No.

Terminal Location Address

City _____ State _____ ZIP _____ Phone No. ()

10. ~~11.~~ Address where business records are maintained (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

11. ~~12.~~ Mailing address (cannot be a post office box) _____

City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____

12. ~~13.~~ Corporation Information

A) License Applicant: Date of Incorporation _____
If filing as a corporation, list the state in which you are incorporated: _____
List other states where your corporation has operated or is operating: _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -
Parent Corporation Name _____
Parent Corporation Address _____
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. () Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

13. ~~14.~~ Personnel/Partner Information: Full name, social security number (SSN)*, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, ~~and/or~~ **and** director. (Make copies of this page if additional space is needed.)

A) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. () Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. () Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. () Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____ SSN - - (Individual)
Home Address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign Postal Code _____ Phone No. () Ext. _____
Corporate or Business Title _____ Interest/Ownership _____ %

* Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at **floridarevenue.com/privacy** for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

14. ~~45.~~ Carrier Information

- A) Do you transport petroleum products/fuels over the highways ~~and~~ or waterways of Florida? ☐ YES ☐ NO *If "NO," go to question 15.*
 If "YES," are you a common carrier? ☐ YES ☐ NO *If "NO," go to question 15(B).*
 If "YES," what mode of transportation is used to transport the fuel/petroleum products? ☐ Truck ☐ Rail ☐ Vessel ☐ Pipeline **14B.**

- B) **If you are ~~not a common carrier~~ a private** list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. *If necessary, attach a separate sheet.*

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

15. ~~46.~~ Fuel Storage Information

~~Answer all questions. DO NOT leave any blank.~~

- 1) Do you have a through-put agreement? ☐ YES ☐ NO
 2) Do you deliver fuel directly to retail locations? ☐ YES ☐ NO
 3) Do you own, operate or lease any bulk storage tanks in Florida? ☐ YES ☐ NO

If "YES" to 3, list all below and indicate whether it is owned or leased. **If necessary, attach a separate sheet.**

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. *If necessary, attach a separate sheet.*

16. ~~17.~~ Pollutants Storage Information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in Florida? ☐ YES ☐ NO

If "YES" (check appropriate box(es)):

- ☐ Produce ☐ Import or cause to be imported (into Florida) ☐ Export
☐ Be entitled to a refund on the following taxable pollutants:
☐ Petroleum Products ☐ Ammonia ☐ Pesticides ☐ Chlorine
☐ Motor Oil or Other Lubricants ☐ Crude Oil ☐ Solvents ☐ Perchloroethylene
☐ Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida. If necessary, attach a separate sheet.

Type of Pollutant	Location of Storage Facility	Taxable Units

~~16. Bond Information~~ Attach a completed DR-157W (Bond Worksheet)

17. ~~19.~~ List all suppliers of pollutants. **If necessary, attach a separate sheet.**

Name of Supplier	License Number

Licensing Information

18. ~~20.~~ A) Do you sell or supply natural gas^{fuel} at retail for use in motor vehicles? ----- ☐ YES ☐ NO
 B) Do you purchase natural gas fuel for use in a motor vehicle from someone other than a natural gas fuel retailer (e.g., a mass transit or waste management company who owns and operates their own filling station)?
 If use is limited to one or more of the following, do not answer "Yes":
 • You purchase natural gas fuel for agricultural purposes.
 • You receive natural gas fuel from a personal refueling device located at your primary residence.
 • You are a state, local, or federal government entity who purchases and uses natural gas fuel in government owned vehicles. ----- ☐ YES ☐ NO
18A or 18B
 C) If you answered "YES" to question ~~20A or 20B~~, provide the physical location and the type of natural gas fuel used or sold. If you have more than 5 locations, attach a separate sheet to your application listing the physical address and activity type for each location.

Station No.	Physical Address of Retail Station	Activity Type *
1		
2		
3		
4		
5		

* Activity type is defined as liquefied petroleum gas products (LPG), compressed natural gas products (CNG), or a combination thereof (LPG/CNG) for use in a motor vehicle.

19. ~~21.~~ A) Do you wholesale motor, or diesel, or aviation fuel? ----- ☐ YES ☐ NO
 B) If "YES," do you have (or have you applied for) a wholesaler license? ----- ☐ YES ☐ NO
20. ~~22.~~ Are you a county, municipality, or school district that uses untaxed diesel fuel in motor vehicles? ----- ☐ YES ☐ NO
21. ~~23.~~ Are you a mass transit system providing local bus service that is open to the public and travels regular routes? ----- ☐ YES ☐ NO
~~24.~~ A) Do you have a valid refund permit number? ----- ☐ YES ☐ NO
 B) If "YES," what is your refund permit number? -----
~~25.~~ A) Are you registered to collect and/or remit sales tax? ----- ☐ YES ☐ NO
 B) If "YES," what is your sales tax registration number? -----
22. ~~26.~~ Will this business import fuels into Florida upon which there has been no precollection of Florida tax? ☐ YES ☐ NO
23. ~~27.~~ A) Are you registered as a Position Holder under section 4101 of the Internal Revenue Code for transactions involving the storage and transfer of motor and ~~or~~ diesel fuel(s)? ----- ☐ YES ☐ NO
 B) If "YES," what is your federal fuel registration number? -----

or

24. ~~28.~~ Do you blend products for use as motor fuel, diesel fuel, or aviation fuel? ----- ☐ YES ☐ NO

25. ~~29.~~ Do you transport petroleum products either for yourself or for hire? ----- ☐ YES ☐ NO

26. ~~30.~~ If you are applying for a wholesaler license, do you request authority to make deferred fuel tax payments to your supplier by electronic funds transfer? ----- ☐ YES ☐ NO

27. ~~31.~~ Do you export fuels from Florida other than by pipeline or marine vessels? ----- ☐ YES ☐ NO

~~32.~~ Do you have any other outstanding tax liability with the Department of Revenue? ----- ☐ YES ☐ NO

31. ~~33.~~ Have you or other owners, officers, directors, or stockholders with a controlling interest, been convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the laws of any state or the United States? ----- ☐ YES ☐ NO

28. ~~34.~~ Blender Information

A) Do you produce biodiesel fuel from vegetable or animal oils or fats? ----- ☐ YES ☐ NO

B) Do you import biodiesel fuel into Florida? ----- ☐ YES ☐ NO

C) Do you blend biodiesel fuel with petroleum diesel? ----- ☐ YES ☐ NO

D) Do you sell biodiesel fuel or biodiesel blends? ----- ☐ YES ☐ NO

~~35.~~ Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? ----- ☐ YES ☐ NO

or

29. ~~36.~~ A) Do you own or operate retail stations that sell gasoline, diesel fuel, or aviation fuel posted at retail prices? ----- ☐ YES ☐ NO

B) If yes, how many locations do you own or operate? -----

Department of Revenue Investigative Background Information – The following information will be used by the Department to conduct a background investigation. You may attach a separate document if additional space is required. If a question does not apply to your business, enter N/A.

officers

30. ~~37.~~ What other, if any, active fuel license do your officer or owners hold in any state, including Florida? List the business name, the state, and the license number. List any other business that is associated with fuel in Florida or any other state.

→ 31.

32. ~~38.~~ List all active Florida sales and use tax registration numbers issued to you, to your company, or to officers or owners of the company.

33. ~~39.~~ Has the company, owners, or officers ever been issued a fuel license or a sales and use tax license from any state, including Florida, that is now expired? List the type of license, license number, state where the license was issued, and reason for expiration.

34. ~~40.~~ Describe any affiliation between your company and its primary supplier or customer.

35. ~~41.~~ Is an occupational license required by the city or county for your business location?
If yes, attach a copy of the current license.

36. ~~42.~~ If you do not own the property where the business is located or will operate, please provide the name and telephone number of the owner of the property.

37. ~~43.~~ Other than the address on your application, list all other locations in Florida that your company or representative maintains.

38. ~~44.~~ Are you currently associated with any fuel business that is located in other states or the State of Florida?
List the state name, company name, and state license type.

39. ~~45.~~ Are your corporate officers involved or have interest in any other fuel related businesses in any state, including Florida?
If so, list company name, company address, officer's name.

40. ~~46.~~ Have you ever been denied a license in any state, including Florida?
If so, explain why.

41. ~~47.~~ Has your corporation, officers, or any affiliated entities ever been part of a bankruptcy proceeding?
If yes, provide specific case details.

42. ~~40.~~ Has your corporation, officers, or any affiliated entities now or within the past 10 years been involved in any litigation or fuel tax issues in Florida or any other state? If so, provide details.

43. ~~40.~~ Who has signatory authority on the business bank accounts?

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments, represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Florida Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalties of perjury, I declare that I have read the foregoing Application, including all attachments, and that the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant

WARNING :

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine ~~and/or~~ imprisonment and denial of your application.

To submit your application:

Your application (Form DR-156) and bond worksheet (Form DR-157W) may be submitted by email at fuel@floridarevenue.com or by mailing your application and bond worksheet to the address below.

Account Management Fuel Unit

Florida Department of Revenue

PO Box 5500

Tallahassee FL 32314-5500

References

The following documents are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-157W	Bond Worksheet Instructions	Rule 12B-5.150, F.A.C.
Form DR-157	Fuel or Pollutants Tax Surety Bond	Rule 12B-5.150, F.A.C.
Form DR-157A	Assignment of Time Deposit	Rule 12B-5.150, F.A.C.
Form DR-157B	Fuel or Pollutants Tax Cash Bond	Rule 12B-5.150, F.A.C.
Form DR-600	Enrollment and Authorization for eServices	Rule 12-24.011, F.A.C.

(A)

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:

Account Management - MS 1-5730

Florida Department of Revenue

5050 W Tennessee St

Tallahassee FL 32399-0100

Be sure to include your business partner number, your consolidated tax filing number, and the certificate number for each business location in any written correspondence sent to the Department.

(B)

*** Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), 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.)**



DRAFT

Renewal Application for Florida Fuel/Pollutants License

DR-156R

R. ~~01/21~~ **XX/XX**

~~TC 03/22~~

Rule 12B-5.150, F.A.C.
Effective ~~07/21~~ **XX/XX**

Page 1 of 6

General Information

For Office Use Only

☐ Approved

☐ Denied

Initials _____ Date _____

Insert (A)

~~When do I need to contact the Department of Revenue?~~

~~If you:~~

- ~~• Change or add licensed business activities.~~
- ~~• Move.~~
- ~~• Close your business.~~
- ~~• Need assistance.~~

Reminder!

- Most licensees are also required to maintain a bond in an amount equal to three times the monthly tax liability.
- Tax returns must be filed ~~monthly~~, even if no tax was collected. **for every collection period.**

How do I contact the Florida Department of Revenue?

You may write us at the address listed on this page. Once you receive your license number, include it on any written correspondence. All applications must be mailed or delivered directly to the Account Management Fuel Unit in Tallahassee.

To speak with a Department of Revenue representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Who must renew?

Any business who has a retailer of natural gas, wholesaler, importer, exporter, terminal operator, terminal supplier, carrier, blender, air carrier, or pollutants license must apply for renewal.

What does the renewal license cost?

A registration fee is not required to obtain a fuel or pollutants license.

Where do I file this application?

Mail this signed application to:

Account Management Fuel Unit
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

Or, you may email your application to motor_fuel@floridarevenue.com.

When is the renewal application due?

A completed application should be mailed to the Department of Revenue **immediately.** **or emailed**

How much time is required to process a renewal application?

All renewal applications received and approved on or before November 30th, will be processed and mailed prior to the December 31st expiration.

Your current License Expires on December 31 of the Current Year.

~~**Your Current License Expires on December 31 of the Current Year.**~~

A.

Account Changes

If you change your business name, mailing address, location address within the same county, or close or sell your business, immediately notify the Department. You can also notify the Department when you temporarily suspend or resume your business operations. The quickest way to notify the Department is by visiting floridarevenue.com/taxes/updateaccount.

To notify us in writing, mail a letter to:
Account Management Fuel Unit - MS 1-5730
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0160

Be sure to include your Business Partner number, your Consolidated tax filing number, and the Certificate number for each business location in any written correspondence sent to the Department.

This page left blank intentionally.

Use Black or Blue ink to Complete this Application
Answer all questions, do not leave any questions blank unless
instructed to skip the question.

DR-156R

XX/XX R. 01/21
Page 2 of 6

This application must be completed in its entirety along with the appropriate attachments and be approved by the Florida Department of Revenue prior to December 31st. **WARNING: It is a third-degree felony to operate without a license.**

Fax number - ()

1. Federal employer identification number (FEIN)

FEIN:

-

S

N

or

Social Security Number (SSN), if FEIN is not available

SSN:

- -

2. Business Name

Phone number ()

3. Trade name, DBA or AKA

Fax number

4. Contact person

Phone number ()

Ext.

5. Contact Email Address *

6. Type and legal organization: (Please check only one)

- A) ☐ Corporation (check one): ☐ C Corp ☐ S Corp *If corporation, check any of the appropriate boxes that apply:*
☐ Publicly held corporation ☐ Privately held corporation ☐ Wholly owned subsidiary of a publicly held corporation
- B) ☐ Partnership (check one): ☐ General ☐ Limited ☐ Joint Venture
- C) ☐ Limited liability company (check one): ☐ Single member ☐ Multi-member
☐ check here if you elected to be treated as a corporation for federal income tax purposes
- D) ☐ Individual/Sole Proprietorship
- E) ☐ Business Trust
- F) ☐ Governmental Agency

** ~~Publicly held corporations must attach Federal Form 10K or the most recent annual report documenting publicly held status.~~

7. Principal business location address: (cannot be a post office box)

City County State ZIP

Country Foreign postal code

8. Please check each box that applies to your business activity.

- ☐ Wholesaler ☐ Terminal Supplier ☐ Private Carrier ☐ Common Carrier
☐ Air Carrier ☐ Exporter ☐ Terminal Operator ☐ Blender
☐ Importer ☐ Pollutants ☐ Retailer of Natural Gas

9. A) If you are a terminal operator, have you changed the location of or added any terminals? ☐ YES ☐ NO

B) If "YES," state the number of terminals: and complete the following information for each terminal location address you operate. ~~Attach additional sheets if necessary.~~

Terminal Location If necessary, attach a separate sheet.

Address

City State ZIP

Phone Number ()

Terminal Location

Address

City State ZIP

Phone Number ()

Terminal Location

Address

City State ZIP

Phone Number ()

Address where business records are maintained (cannot be a post office box)

10. Street address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign postal code _____

11. Mailing address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign postal code _____

12. Parent corporation information (if applicable)

Parent corporation FEIN -

Phone number () _____ Ext. _____

Parent corporation name _____

Parent corporation address _____

~~Answer all questions. DO NOT leave any blank.~~

13. Owner, partner, officer information

List the primary owner or corporate officer first. Enter the name, social security number, home address and telephone number of the owners, partners or corporate officers. Persons listed below who have not previously undergone a background check must have one completed.

Applicants requesting a terminal supplier, importer, pollutants, exporter, blender, carrier, terminal operator, wholesaler or retailer of natural gas fuels license must undergo a background check conducted by the Florida Department of Law Enforcement (FDLE), the Federal Bureau of Investigations (FBI), and the Department of Revenue.

You must bring two forms of identification when you get your fingerprints scanned. One ID must have your picture and signature, such as a driver license, state identification card or passport. You will also provide personal information such as your full name, address, and social security number for the FBI to conduct the background investigation.

You are responsible for paying all fees.

A) Name _____ SSN - - (Individual)

Home address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign postal code _____ Phone Number () _____ Ext. _____

Corporate or business title _____ Interest/Ownership _____ %

B) Name _____ SSN - - (Individual)

Home address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign postal code _____ Phone Number () _____ Ext. _____

Corporate or business title _____ Interest/Ownership _____ %

C) Name _____ SSN - - (Individual)

Home address _____ FEIN - (Business)

City _____ County _____ State _____ ZIP _____

Country _____ Foreign postal code _____ Phone Number () _____ Ext. _____

Corporate or business title _____ Interest/Ownership _____ %

D) Name _____ SSN -- (Individual)
Home address _____ FEIN - (Business)
City _____ County _____ State _____ ZIP _____
Country _____ Foreign postal code _____ Phone Number () _____ Ext. _____
Corporate or business title _____ Interest/Ownership _____ %

NOTE: Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

14. Private carriers only

List all vehicles added to your fleet that currently do not have cab cards.

Make/Model	Year	Vehicle ID Number	Tank Capacity (in gallons)

15. Fuel storage information

- A) Do you have a through-put agreement?.....☐ YES ☐ NO
B) Do you deliver fuel directly to retail locations?☐ YES ☐ NO
C) Do you own, operate or lease any bulk storage tanks in Florida?☐ YES ☐ NO

If "YES" to C, list all below and indicate whether it is owned or leased.

If necessary, attach a separate sheet.

Tank Capacity (in Gallons)	*DEP Number	Physical Location (Address)	Own/Lease

* "DEP Number" means the facility identification number assigned by the Florida Department of Environmental Protection to your location. DEP numbers are not assigned to Natural Gas dealers. **If necessary, attach a separate sheet.**

16. Pollutants storage information

Will this business produce, import, or remove petroleum pollutants through a terminal rack in this state? ☐ YES ☐ NO

If "YES" (check appropriate box(es)):

- ☐ Produce ☐ Import or cause to be imported (into Florida) ☐ Export
- ☐ Be entitled to a refund on the following taxable pollutants:
- ☐ Petroleum products ☐ Ammonia ☐ Pesticides ☐ Chlorine
- ☐ Motor oil or other lubricants ☐ Crude Oil ☐ Solvents ☐ Perchloroethylene
- ☐ Other (specify) _____

List the type of pollutant, location of storage facility, and estimated volume of taxable units imported, produced, or sold in Florida. If necessary, attach a separate sheet.

Type of Pollutant	Location of Storage Facility	Taxable Units

17. Bond information

The license categories shown below usually require a bond. A wholesaler who has no import or export activity that sells only undyed diesel fuel and that is not authorized by the Department to remit fuel tax to its supplier is not required to have a bond. An applicant applying for a pollutants tax license for the sole purpose of applying for refunds pursuant to section 206.9942, F.S., of tax-paid pollutants is not required to post a bond. Please list the information on the bonds your business currently has secured.

Bond Type	Bond Company Name	Bond Company FEIN	Bond Number	Bond Amount
Motor Fuel				
Diesel Fuel				
Aviation Fuel				
Importer's Bond				
Exporter's Bond				
Pollutants				

18. List all suppliers of pollutants.

Name of Supplier	License Number

Licensing Information or diesel

19. Do you wholesale motor, ~~diesel or aviation~~ fuel? _____ ☐ YES ☐ NO
20. A) Are you registered to collect and ~~for~~ remit sales tax? ☐ YES ☐ NO
- B) If "YES," what is your sales tax registration number? _____
21. Will this business import fuels into Florida upon which there has been no prior collection of tax?..... ☐ YES ☐ NO
22. Do you blend untaxed products for use as motor fuel, ~~diesel fuel or aviation~~ fuel? ☐ YES ☐ NO

or diesel

Do you export fuels from Florida other than by pipeline or marine vessels?

XX/XX

DR-156R

R. 01/21

Page 6 of 6

23. A) Do you transport petroleum products either for yourself or for hire? ☐ YES ☐ NO
B) If "YES," what mode of transportation do you use? ☐ Truck ☐ Rail ☐ Vessel ☐ Pipeline
24. ~~Do you export fuels from this state other than by bulk transfer? ☐ YES ☐ NO~~
25. Do your business transactions involve the bulk storage and transfer of taxable motor, ~~diesel~~
~~or aviation fuels? or diesel fuel?~~ ☐ YES ☐ NO
26. A) Are you registered as a Position Holder under §4101 of the Internal Revenue Code for transactions
involving the storage and transfer of motor and ~~or~~ diesel fuel(s)? ☐ YES ☐ NO
B) If "YES," what is your Federal Fuel Registration Number?
27. If you are applying for a Wholesaler License renewal, do you request authority to make deferred
fuel tax payments to your supplier by electronic funds transfer (EFT)? ☐ YES ☐ NO
- ~~28. Do you have any other outstanding tax liability with the Department of Revenue? ☐ YES ☐ NO~~
- ~~29. Have you or other owners, officers, directors, or stockholders with a controlling interest, been
convicted of, or entered a plea of guilty or nolo contendere to, a felony committed against the
laws of any state or of the United States? ☐ YES ☐ NO~~
- ~~30. Do you produce biodiesel from vegetable or animal fats? ☐ YES ☐ NO~~
- ~~31. Do you import biodiesel fuel to Florida? ☐ YES ☐ NO~~
- ~~32. Do you blend biodiesel fuel with petroleum diesel? ☐ YES ☐ NO~~
- ~~33. Do you sell biodiesel fuel or biodiesel blends? ☐ YES ☐ NO~~
- ~~34. Do you sell aviation fuel at retail for any purpose other than directly into the fuel tank of an airplane? ☐ YES ☐ NO~~
35. A) Do you own or operate retail stations that sell gasoline, diesel fuel, ~~or~~ fuel or aviation fuel posted
at retail prices? ☐ YES ☐ NO
B) If YES, how many locations do you own or operate?
- ~~36. Do you receive tax-free aviation fuel under U.S. Customs ☐ YES ☐ NO~~
~~If YES, enter the number of gallons received each month:~~
37. Do you sell natural gas at retail for use in a motor vehicle? ☐ YES ☐ NO

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear that I am duly authorized to make the foregoing application and that the application, including all attachments represent the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Under penalty of perjury, I declare that I have read the foregoing Application, including all attachments, and the facts stated in it are true to the best of my knowledge and belief.

Signature of Applicant

WARNING:

Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

fine, imprisonment, and denial

B

*Your privacy is important to the Florida Department of Revenue. Email addresses provided to the Department for tax administration purposes are confidential and exempt from disclosure under section 213.053(2), 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.



Mail To:
 Account Management Fuel Unit
 Florida Department of Revenue
 PO Box 5500
 Tallahassee FL 32314-5500

DRAFT Fuel or Pollutants Tax Surety Bond

DR-157
 XX/XX R. ~~01/21~~
~~TC 03/22~~
 Rule 12B-5.150, F.A.C.
 Effective ~~07/21~~
 XX/XX

Insert (A.)

~~Please complete and submit an original bond form for each fuel product type or taxable pollutant. An applicant cannot be issued a fuel license by the Department of Revenue until the proper security is submitted. An importer's bond is required in addition to a wholesaler's bond pursuant to Rule 12B-5.030, F.A.C. For additional information, contact the Account Management Fuel Unit at 850-488-0000.~~

State of _____ County of _____ bond number _____

We, _____, as principal, and _____,
(name of principal) (name of surety)

as surety, are bound to the Florida Department of Revenue on behalf of the State of Florida, in the sum of

\$ _____ for the payment of which we bind ourselves, our successors and assigns, heirs, and ~~per-~~
personal
~~sonal~~ representatives, jointly and severally.

Principal acknowledges that _____ is engaged in business which is subject to the Florida Statute
(he, she, it)
 identified below: (Please check the appropriate box.)

- () Motor fuel pursuant to Chapter 206, F.S. () Pollutants tax pursuant to Chapter 206, F.S.
 () Diesel fuel pursuant to Chapter 206, F.S. () Importer's bond pursuant to section 206.051, F.S.
~~() Aviation fuel pursuant to Chapter 206, F.S.~~

THE CONDITION OF THIS BOND is that if the principal faithfully complies with the Florida statutory tax provisions regarding such business of the principal then this bond is void; otherwise it remains in force.

The surety agrees that if the surety wishes to cancel the bond, notification must be submitted in writing to the Department of Revenue. Surety will mail the cancellation notice to:
 Account Management Fuel Unit
 Florida Department of Revenue
 PO Box 5500
 Tallahassee FL 32314-5500

The bond will be cancelled sixty (60) days after the Department receives notification. The surety is liable for acts committed by the principal and covered by the terms of the bond until it is cancelled.

This bond shall be effective as of the _____ day of _____,
(month) (year)

Signed this _____ day of _____,
(month) (year)

For DOR Use Only	
Accepted this _____ day of _____, (month) (year)	
Florida Department of Revenue	
By _____ Name	
_____ Title	
Account Number: _____	

As Principal
 By _____
(Principal's name)

As Surety
 By _____
(Surety's name)

(Surety's FEIN)

(Surety's address)

(City, State, ZIP)

By _____
As Attorney-In-Fact and Florida Resident Agent for Surety

(Authority of Attorney-In-Fact and Florida Resident Agent must be attached)

(A.)

Florida law requires you to submit a bond or other form of security to the Department to obtain a Florida fuel license or pollutants license. You may submit an assignment of time deposit, bond, or an irrevocable letter of credit. A separate bond or other form of security is required for each product type or taxable pollutant. If you are licensed as an importer and a wholesaler, a separate importer's bond is required in addition to a wholesaler's bond. See Form DR-157W, *Bond Worksheet Instructions* (incorporated by reference in Rule 12B-5.150, F.A.C.), to compute the amount for each bond or other form of security. For additional information, contact Taxpayer Services at 850-488-6800 or email **motor_fuel@floridarevenue.com.**



DRAFT

Assignment of Time Deposit

DR-157A
R. 01/21
TO 03/22
Rule 12B-5.150, F.A.C.
Effective 01/21
XX/XX

Mail To:
Account Management Fuel Unit
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

To obtain a fuel license, the required security must
be submitted to the Department.

or email
motor_fuel@floridarevenue.com
Taxpayer Services

Please complete and submit an original form for each fuel product type or taxable pollutant. This form must be executed
by the financial institution which holds the assigned time deposit. An applicant cannot be issued a fuel license by the
Department until the proper security is submitted. An importer's bond is required in addition to a wholesaler's bond pursuant
to Rule 12B-5.030, F.A.C. For additional information, contact the Account Management Fuel Unit at 850-488-6800-

For value received, as assignor, assigns to the
(Name of applicant)

Florida Department of Revenue as assignee all of its rights, titles, and interest in and to the principal sum of the certificate

of deposit, certificate number, issued to the undersigned for a time

period of months by
(Financial institution name)

located at as Depository
(Financial institution address)

(Financial institution FEIN)

Interest or dividends on such principal sum shall be credited and paid monthly to the assignor. This assignment includes
any substitutions, renewals, and additions to the account.

continues

This assignment is made as security in lieu of the bond required by Chapter 206, Florida Statutes, on fuel taxes payable to
the Florida Department of Revenue and shall continue in force until released and discharged by the assignee, as provided by
law. The assignor is engaged in business subject to the Florida Statute identified below: (Check the appropriate box.)

- Motor fuel pursuant to Chapter 206, F.S.
Diesel fuel pursuant to Chapter 206, F.S.
Aviation fuel pursuant to Chapter 206, F.S.
Importer's bond pursuant to section 206.051, F.S.
Pollutants tax pursuant to Chapter 206, F.S.

Assignee is hereby authorized to charge against the above principal of time deposit account any and all fuel taxes which
have been or may be incurred after together with any and all penalties and interest thereon.
(Day/Month/Year)

Assignee may not by any inference or right charge against this time deposit account any tax, penalty, interest, or any
other charge pertaining to the assignor's operations prior to
(Day/Month/Year)

constitutes

Depository must pay the full principal amount to the assignee upon demand and such payment shall constitute an
acquittance of depository. The depository shall not pay any portion of the principal balance to the assignor until all
obligations under Chapter 206, F.S., have been met and verified in writing by the assignee.

is

This Assignment of Time Deposit shall be effective as of the day of
(Month) (Year)

Imprint Corporate Seal here:

Signed by:
(Authorized signature of assignor)

Date:

Title:

Acknowledgement of Depository: The signatures as shown above compare correctly with our files. The above
assignment will be honored and has been properly recorded on our ledger. The present balance is \$

(Officer signature)

(Date)

For Department of Revenue Use Only

Accepted: By: Account No.:
(Date) (Name/Title)



DRAFT Fuel or Pollutants Tax Cash Bond

Mail To:
Account Management Fuel Unit
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

DR-157B
XX/XX R. 01/21
~~TO 03/22~~
Rule 12B-5.150, F.A.C.
Effective 01/21
XX/XX

~~Please complete and submit a separate bond form for each fuel product type or taxable pollutant. Importers must provide a separate bond form as surety for the required "Importer's Additional Bond." An applicant cannot be issued a fuel license by the Department of Revenue until the proper surety is submitted. For additional information, contact the Account Management Fuel Unit at 850-488-6800.~~

- ☐ Motor Fuel License No. _____
- ☐ Diesel Fuel License No. _____
- ☐ Aviation Fuel License No. _____
- ☐ Pollutants Tax License No. _____
- ☐ Importer's License No. _____

Florida law requires you to submit a bond or other form of security to the Department to obtain a Florida fuel license or pollutants license. You may submit an assignment of time deposit, bond, or an irrevocable letter of credit. A separate bond or other form of security is required for each product type or taxable pollutant. If you are licensed as an importer and a wholesaler, a separate importer's bond is required in addition to a wholesaler's bond. See Form DR-157W, Bond Worksheet Instructions (incorporated by reference in Rule 12B-5.150, F.A.C.), to compute the amount for each bond or other form of security. For additional information, contact Taxpayer Services at 850-488-6800 or email motor_fuel@floridarevenue.com.

Amount \$ _____

This is a cash bond or deposit made by the person or firm shown below to secure and guarantee payment of:

- () Motor Fuel pursuant to Chapter 206, Florida Statutes (F.S.)
- () Pollutants Tax pursuant to Chapter 206, F.S.
- () Diesel Fuel pursuant to Chapter 206, F.S.
- () Importer's Additional Bond pursuant to section 206.051, F.S.
- ~~() Aviation Fuel pursuant to Chapter 206, F.S.~~

From: _____
(Name of Owner)

(Trade Name)

Address: _____
(Street Address)

(City) (County) (State) (ZIP)

For DOR Use Only

Accepted this _____ day of _____, _____
(month) (year)

Florida Department of Revenue

By _____
Name

Title

Account Number: _____

Money Order No. _____

Cashier's Check No. _____

Certified Check No. _____

NOTE: The original bond will be maintained by the Florida Department of Revenue.



DRAFT

Bond Worksheet Instructions

DR-157W
R. ~~07/20~~ XX/XX
Rule 12B-5.150, F.A.C.
Effective ~~07/20~~ XX/XX
Page 1 of 4

~~Florida law requires you to file one or more surety bonds or other form of security with the Florida Department of Revenue before a terminal supplier, importer, exporter, or pollutant license may be issued. Instead of a surety bond, you may submit an assignment of time deposit, cash bond, or an irrevocable letter of credit.~~

To compute the bond(s) required for your license classification(s), complete the attached bond worksheet and include it with your *Florida Fuel or Pollutants Tax Application* (Form DR-156). If you have questions, please call the Account Management Fuel Unit at 850-488-6800, or email motor_fuel@floridarevenue.com.
Taxpayer Services

Fuel and Pollutant Bond Requirements

Fuel License Type	Bond Requirement	Background Investigation
~~Air Carrier~~	No	No
Blender	No	Yes
Bio-diesel Manufacturer	Yes	Yes
Exporter	Yes	Yes
Municipality, County, or School District	No	No
Mass Transit	No	No
Petroleum Carrier (Private/Common)	No	Yes
Pollutants ~~Fuel~~ 2030	Yes	Yes
Retailer of Natural Gas (*not effective until 1/1/2024)	Yes*	Yes
Terminal Operator	No	Yes
Terminal Supplier	Yes	Yes
Wholesaler	Yes	Yes
Wholesaler/Importer	Yes	Yes

Worksheet Instructions

Column 1

Step #1: Fuel Product Type (~~COLUMN 1~~). Identify the table(s) associated with the license type(s) that require a bond or other security. Identify the fuel type(s) that you will deliver or import into Florida or export out of Florida.

Terminal Suppliers

Table A1

Electronic Funds Transfer

Wholesaler With ~~EFT~~ Authority* No

Import Activity

Table A1

With Import Activity

Table A1 and Table B

Export Activity

Table A1

Electronic Funds Transfer

Wholesaler Without ~~EFT~~ Authority*

No Import Activity

Table A2

With Import Activity

Table A2 and Table B

Export Activity

Table A1

Pollutants

Table C

Exporters

Table A1

Electronic Funds Transfer (EFT) Authority

~~*EFT Authority~~ — Allows wholesalers to withhold payment of tax to a terminal supplier until the 19th day of the following month in which the fuel was purchased.

Step #2: Tables A1 and A2 - Terminal Suppliers, Wholesalers, and Exporters: For each fuel type, estimate the average monthly gallons of fuel to be purchased for delivery in Florida or for export.

Table B - Importers: For each fuel type, estimate the average daily gallons of fuel to be purchased for delivery in Florida.

Table C - For each pollutant, estimate the average monthly gallons first removed from storage in Florida or first sold in Florida.

For each type of fuel or pollutant, enter the estimated number of gallons in ~~COLUMN 2~~ ^{Column} of the applicable Table(s).

Step #3: ^{Tables A1, A2, B, and C} Multiply the estimated gallons from ~~(COLUMN 2)~~ ^{Column 2} by the tax rate(s) shown in ~~(COLUMN 3)~~ ^{Column 3}. Enter the result in ~~(COLUMN 4)~~ ^{Column 4}. Tax rates are published annually in Tax Information Publications posted on the Department's website at floridarevenue.com/taxes/tips or floridarevenue.com/taxes/rates.

Step #4: Multiply the result in ~~COLUMN 4~~ ^{Column} by the number in ~~COLUMN 5~~ ^{Column}. Enter the result in ~~COLUMN 6~~ ^{Column}. This is your **bond amount**.

Step #5: Attach the completed Bond Worksheet to your completed application (Form DR-156).

Bonds and Security

Form DR-157W

To satisfy bond requirements, you must provide one or more of the following for each bond required.

Fuel or Pollutant Tax Surety Bond (~~DR-157~~) (Form DR-157)
Assignment of Time Deposit (~~DR-157A~~) (Form DR-157A)
Fuel or Pollutant Tax Cash Bond (~~DR-157B~~) (Form DR-157B)

An irrevocable letter of credit may be submitted to the Department of Revenue instead of a surety bond. An irrevocable letter of credit must contain the following:

- The Florida Department of Revenue must be the beneficiary
- The expiration of the letter of credit must automatically be extended without amendment for a one-year period unless otherwise authorized in writing by the Department

If the letter of credit is to cover more than one fuel product type, a cover letter of explanation must be provided.

At least 60 days prior to any expiration or termination of the letter of credit, the bank or savings association must notify the Department of the expiration or termination.

Contact Us

Information and tutorials are available at floridarevenue.com/taxes/education.

~~Information, forms, and tutorials are available on the Department's website at floridarevenue.com.~~

Forms are available at floridarevenue.com/forms.

If you have questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

~~For written replies to tax questions, write:~~

~~Taxpayer Services — MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112~~

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 due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

~~The Department annually publishes the state and local motor fuel tax rates for each county and posts them at floridarevenue.com/taxes/rates in Tax Information Publications (TIPs) on Fuel Tax Rates. Exhibit B contains the motor fuel tax rate in the "Total Tax Imposed" column and the "Local Option Above Minimum" rate for each county. The annual TIPs are posted on the Department's website at floridarevenue.com/taxes/tips. Use the most recent annual TIP to determine the applicable tax rates for purposes of calculating the bond amount.~~

Table A1
Terminal Suppliers, Wholesalers with EFT Authority, and Exporters

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		*\$	\$	3	(\$300,000 cap) \$
Diesel Fuel			\$	3	(\$300,000 cap) \$
Aviation Fuel			\$	3	~~(\$300,000 cap)~~ ~~\$~~

* For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average monthly gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average tax imposed. Multiply the estimated average monthly gallons (Column 2) by
- For each county where the product will be sold, multiply the estimated average monthly gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table A2
Wholesalers Without EFT Authority

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
Motor Fuel		**\$	\$	3	(\$300,000 cap) \$

** Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average local option tax above the minimum. Multiply the estimated average monthly gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated average monthly gallons by the local option tax above the minimum (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table B
Supplemental Bond for Importer License

Column 1 Product Type	Column 2 Estimated Average Daily Gallons	Column 3 Tax Rate	Column 4 Tax Due	Column 5 Days	Column 6 Bond Amount
Motor Fuel		***\$	\$	60	\$
Diesel Fuel			\$	60	\$
Aviation Fuel			\$	60	\$
Total Imported				both	Total Importer Bond for all 3 fuel types (No \$300,000 cap) \$

*** For a Single County: To calculate the Tax Due (Column 4), multiply the estimated average daily gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) in the county where the product will be sold.

For Multiple Counties: Calculate the Tax Due (Column 4) using one of two methods:

- In Column 3, enter , the average tax imposed. Multiply the estimated average daily gallons (Column 2) by to calculate the Tax Due (Column 4); or,
- For each county where the product will be sold, multiply the estimated daily gallons (Column 2) by the "Total Tax Imposed" (Exhibit B of the most current rate TIP) for that county to calculate the tax due. Total the tax due for each county and enter the total tax due for all counties in Column 4.

Table C Pollutants

Column 1 Product Type	Column 2 Estimated Average Monthly Gallons	Column 3			Column 4 Tax Due	Column 5 Months	Column 6 Bond Amount
		Coastal Protection Tax Rate	Water Quality Tax Rate	Inland Protection Tax Rate	Total Tax Rate		
Diesel, Gasoline, Gasohol, and other Pollutants		0.000476	0.00119	0.019048	\$0.020714	\$	\$
Asphalt Oil, Chlorine, Pesticides, Petrochemicals, and Residual Oils #5 and #6		0.000476	0.00119		\$0.001666	\$	\$
Crude Oil		0.000476			\$0.000476	\$	\$
Perchloroethylene			5.00		\$5.00	\$	\$
Motor Oil and other Lubricants			0.025		\$0.025	\$	\$
Solvents			0.059		\$0.059	\$	\$
Ammonia		0.000476	0.000476		\$0.000952	\$	\$
Total Subject to Pollutants Tax						\$	Total Pollutant Bond (\$300,000 cap) \$

See Rule 12B-5.400, F.A.C., *Producers and Importers of Pollutants*, and Form DR-904, *Pollutants Tax Return*, for definitions of pollutants subject to tax.

Note: Statutory rates for pollutants based upon barrels have been converted to a rate per gallon.

References

The following documents are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-156
Form DR-157
Form DR-157A
Form DR-157B
Form DR-904

Florida Fuel or Pollutants Tax Application
Fuel or Pollutants Tax Surety Bond
Assignment of Time Deposit
Fuel or Pollutants Tax Cash Bond
Pollutants Tax Return

Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.



DRAFT

Terminal Supplier Fuel Tax Return

For Calendar Year

DR-309631

R. XX/XX

R. 09/10

TC 02/19

Rule 12B-5.150, F.A.C.

Effective 09/10

Page 1 of 18

XX/XX

Handwritten Example

Typed Example

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

Complete Form
Before Entering Information
on the Attached Coupon.

~~COMPLETE FORM DR-309631~~
~~BEFORE ENTERING INFORMATION~~
~~ON THE ATTACHED COUPON.~~

Mail the original of this form along with coupon
to the:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Detach
here

Detach
here

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Terminal Supplier Fuel Tax Return Coupon

For Calendar Year

DR-309631
R. XX/XX R. 09/10

COMPLETE and MAIL with your RETURN/PAYMENT.
Please write your Federal Employer Identification Number (FEIN) on check.
Be sure to SIGN YOUR CHECK.
Make check payable to: Florida Department of Revenue

FEIN

0 0 0 0 0 0 0 0 0 0

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

31
AMOUNT DUE FROM LINE 33
IF CREDIT DUE ENTER 0

US Dollars

Cents

FOR COLLECTION
PERIOD ENDING

M M D D Y Y

DR-309631

Do Not Write in the Space Below.

This page intentionally left blank.

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

**Terminal Supplier
Fuel Tax Return**
For Calendar Year

R. XX/XX

DR-309631
~~1-09/10~~
Page 3 of 18

☐ Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

		/			/		

POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

24. ~~26.~~ gasoline and diesel fuel 24. 24.
Combined gasoline, diesel and aviation fuel tax due: (Page 4, Line ~~26~~)~~26~~

CREDITS

25. ~~27.~~ Ultimate vendor credits: 24.
From ultimate vendor credit worksheet (Page 13, Line ~~25~~)~~27~~ 25.

26. ~~28.~~ Credit memos issued by the Department of Revenue:~~28~~ 26.

27. ~~29.~~ Other allowed credits: (Page 17, Line ~~15~~)~~29~~ 14 27

TOTAL DUE WITH RETURN CALCULATION

28. ~~30.~~ Tax due with return: (Line ~~26~~ minus Lines ~~27~~ through ~~29~~)~~30~~ 24. 25. 27. 28.

29. ~~31.~~ Penalty:~~31~~ 29.

30. ~~32.~~ Interest:~~32~~ 30.

31. ~~33.~~ Total due with return: (Line ~~30~~ plus Line ~~31~~ plus Line ~~32~~)~~33~~ 28. 29. 30. 31.

☐ Check here if you have electronically transmitted funds

Under penalty of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Officer/Owner

Title

Date

Name of Preparer (Print)

Signature of Preparer

Telephone Number

FEIN

Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Enter the total gallons from each receipt and disbursement schedule on this page. Report receipts and disbursements in whole net gallons.

GALLONS

Section I - Receipts: (see instructions)

1. In-state refinery production:
2. Gallons received - Florida tax paid: (Carry to Page 4, Line 8.)
3. Gallons received from supplier for export - other states taxes paid:
4. Gallons received from licensed terminal suppliers - Florida tax unpaid (internal exchanges):
5. Total product received or blended - Florida tax unpaid:
6. Gallons imported direct to customer - Florida tax unpaid:
7. Gallons imported by bulk transfer into tax-free storage:
8. Total receipts: (Carry to Page 4, Line 2.)

Section II - Disbursements: (see instructions)

1. Gallons delivered to retail locations and end-users - Florida state and local option taxes collected:
2. Gallons diesel delivered - all taxes collected (state and local option taxes):
3. Gallons delivered - Florida state tax collected (gasoline and aviation only):
- ~~4. Aviation gas converted for highway use:~~
- ~~5. Gallons delivered to licensed dealers - Florida tax unpaid (exchanges/sales above rack):~~
- ~~6. Gallons dyed diesel delivered - Florida tax unpaid:~~
- ~~7. Gallons delivered - tax collected by supplier from purchaser for another state:~~
- ~~8. Gallons exported by other than bulk transfer:~~
- ~~9. Gallons exported by supplier - tax self - accrued by supplier for another state:~~
- ~~10. Gallons delivered/placed into bonded storage - Florida tax unpaid:~~
- ~~11. Gallons exported by supplier through bulk transfer:~~
- ~~12. Gallons delivered to U.S. Government (500 gallons or more):~~
- ~~13. Gallons of undyed diesel jet fuel, aviation gasoline or kerosene delivered to other tax exempt entities:~~
- ~~14. Total taxable disbursements: (Add Lines 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, and 14. Carry to Page 4, Line 7.) ..~~
- ~~15. Total disbursements: (Add Lines 1 through 14. Carry to Page 4, Line 3.)~~

From Schedule	A. Gasoline	DIESEL		~~D. Aviation~~
		B. Undyed	C. Dyed	
1A.				
1B.				
2A.				
2B.				
3A.				
3B.				
From Schedule	A. Gasoline	B. Undyed	C. Dyed	~~D. Aviation~~
11/5LO.				
5A.				
5B.				
~~4. HW.~~				
6A.				
6B.				
6C.				
7A.				
7B.				
7C.				
7D.				
8.				
10.				

7, 10, 11



This page intentionally left blank.

☐

Check here if filing a supplemental schedule **R. XX/XX** DR-309631
 R. 09/18 R. 09/18
 Page 7 of 18

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Schedule Type - Only one product type per schedule:

- 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. Florida Tax - Unpaid - Gallons Imported Direct to Customer
- 3B. Gallons Imported by Bulk Transfer Into Tax-free Storage

Product Type:

065 Gasoline	142 Undyed Kerosene	227 Low Sulfur Diesel Fuel - Dyed
072 Dyed Kerosene	167 Low Sulfur Diesel	B00 Undyed/Unblended Biodiesel (B100)
124 Gasohol	#2 Undyed/Blended Biodiesel (B20, B10, B5, B2)	D00 Dyed Biodiesel (B100)
425 Aviation Gasoline	226 High Sulfur Diesel Fuel - Dyed	E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)
100 Jet Fuel		

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Subtotal											

Terminal Supplier – Schedule of Receipts (continued)

XX/XX

[illegible]

Check here if filing a supplemental schedule

XX/XX
R. 09/10
DR-309631

Page 9 of 18

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Schedule Type - Only one product type per schedule:

Use Schedule 11 to report gallons of gasoline delivered - all tax collected.

5A.	Gallons Diesel Delivered - All Taxes Collected (State and Local)
5B.	Gallons Delivered Florida State Tax Only Collected (Gasoline/Aviation)
~~5C. Aviation Fuel Converted for Highway Use~~	
5D.	Gasoline/Gasohol Delivered to Retail Locations and End-users
6A.	Gallons Delivered to Licensed Dealers - Florida Tax - Unpaid (Exchanges/Sales Above Rack)
6B.	Gallons Delivered - Florida Tax - Unpaid (Dyed Diesel Only)
6C.	Gallons Delivered - Tax Collected by Supplier for Another State
7A.	Gallons Exported by Other Than Bulk Transfer - Florida Tax-Paid
7B.	Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
7C.	~~Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)~~
7D.	Gallons Exported By Supplier Through Bulk Transfer
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or More)
10.	Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-exempt Entities

Product Type:

065 Gasoline	
072 Dyed Kerosene	
124 Gasohol	
~~125 Aviation Gasoline~~	
~~130 Jet Fuel~~	
~~142 Undyed Kerosene~~	
167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2)	
	226 High Sulfur Diesel Fuel - Dyed
	227 Low Sulfur Diesel Fuel - Dyed
	B00 Undyed/Unblended Biodiesel (B100)
	D00 Dyed Biodiesel (B100)
	E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term. Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- Ions	(12) Billed Gal- Ions
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Subtotal												

[illegible]



☐ Check here if filing a supplemental schedule

Schedule 11 — Retail local option tax worksheet for summarizing by county gasoline/gasohol/denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)

Product Type:

065 — Gasoline

124 — Gasohol

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
11/			

County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
01	Alachua					
02	Baker					
03	Bay					
04	Bradford					
05	Brevard					
06	Broward					
07	Calhoun					
08	Charlotte					
09	Citrus					
10	Clay					
11	Collier					
12	Columbia					
13	Dade (Miami-Dade)					
14	De Soto					
15	Dixie					
16	Duval					
17	Escambia					
18	Flagler					
19	Franklin					
20	Gadsden					
21	Gilchrist					
22	Glades					
23	Gulf					
24	Hamilton					
25	Hardee					
26	Hendry					
27	Hernando					
28	Highlands					
29	Hillsborough					
30	Holmes					
31	Indian River					
32	Jackson					
33	Jefferson					
Page 11 Subtotal						



**Schedule 11 — Continuation of retail local option tax worksheet for summarizing by county gasoline/gasohol/
denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)**

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
34	Lafayette					
35	Lake					
36	Lee					
37	Leon					
38	Levy					
39	Liberty					
40	Madison					
41	Manatee					
42	Marion					
43	Martin					
44	Monroe					
45	Nassau					
46	Okaloosa					
47	Okeechobee					
48	Orange					
49	Osceola					
50	Palm Beach					
51	Pasco					
52	Pinellas					
53	Polk					
54	Putnam					
55	St. Johns					
56	St. Lucie					
57	Santa Rosa					
58	Sarasota					
59	Seminole					
60	Sumter					
61	Suwannee					
62	Taylor					
63	Union					
64	Volusia					
65	Wakulla					
66	Walton					
67	Washington					
Page 12 Subtotal						
Subtotal from Page 11						
Total						



☐ Check here if filing a supplemental schedule

Schedule 12 – Ultimate vendor credits worksheet for reporting deliveries and exports of tax paid fuel to consumers who qualify to purchase fuel tax-exempt

Schedule	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
12/			

GALLONS

	A. Gasoline	DIESEL	
		B. Undyed	C. Dyed
			~~D. Aviation~~
1. Total gallons delivered to other tax exempt entities (Schedule 10):			
2. Total gallons delivered to U.S. Government tax exempt - 500 gallons or more (Schedule 8):			
3. Total gallons exported by other than bulk transfer (Schedule 7A):			
~~4. Total gallons tax paid aviation fuel converted for highway use (Schedule 5HAW):~~			
~~4. 5. Total gallons qualifying for credit: (add Lines 1,2,3, and 4) and 3~~			
~~5. 6. State fuel tax rate: 4. 5.~~			
~~6. 7. State tax due: (Line 5 times Line 6)~~			
~~7. 8. Collection allowance rates for state tax:~~			
~~8. 9. State tax collection allowance calculation: (Line 7 times Line 8)~~			
~~9. 10. Local option rate entitled to collection allowance: 4.~~			
~~10. 11. Portion of local option tax entitled to collection allowance: (Line 9, Column B times Line 10) 9...~~			
~~11. 12. Local option collection allowance rate:~~			
~~12. 13. Local option collection allowance calculation: (Line 11 times Line 12) 11.....~~			
~~13. 14. Local option tax rate not entitled to collection allowance: 4.~~			
~~14. 15. Portion of local option tax not entitled to collection allowance: (Line 13, Column B times Line 14) 13...~~			
~~15. 16. Ultimate vendor credit calculation:~~			
~~a. Gasoline: (Line 7 minus Line 9) (Line 6 minus Line 8)~~			
~~b. Diesel: (Line 7 minus Line 9 plus Line 11 minus Line 13 plus Line 15) (Line 6 minus Line 8 plus Line 10)~~			
~~c. Aviation: (Line 7 minus Line 9) Line 12 plus Line 14~~			
Shared Collection Allowance Add-back			
~~16. 17. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24 ...23.~~			
~~17. 18. Enter the amount from Line 7, Page 4 of this return (net taxable gallons):~~			
~~18. 19. Gallons subject to shared collection allowance calculation: (Line 17 minus 18). If negative, enter zero and skip to Line 24 ...23.~~			
~~19. 20. State fuel tax rate:~~			
~~20. 21. Tax subject to shared collection allowance: (Line 19 times Line 20) (Line 18 times Line 19)~~			
~~21. 22. Shared collection allowance add back rates:~~			
~~22. 23. Shared collection allowance add back: (Line 21 times Line 22) ... (Line 20 times Line 21)...~~			
~~23. 24. Allowable ultimate vendor credit~~			
~~A. Gasoline: (Line 16A plus Line 20A) (Line 15A plus Line 22A)~~			
~~B. Diesel: (Line 16B plus Line 20B) (Line 15B plus Line 22B)~~			
~~C. Aviation: (Line 16C plus Line 20C)~~			
~~24. 25. Total ultimate vendor credit amount: (Add Line 24A, Line 24B, and Line 24C. Carry forward to Page 3, Line 27.)~~			

Line 23A and Line 23B.



This page intentionally left blank.

XX/XX

DR-309631
R. 09/18
Page 15 of 18

☐ Check here if filing a supplemental schedule

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
13F/			

For reporting credits for uncollected taxes paid on fuel sold to wholesalers.

Credits accrue when failed EFT tax payments are reported to the Department within 10 days.

Product Type:

065 Gasoline	167 Low Sulfur Diesel #2/ Undyed/Blended Biodiesel (B20, B10, B5, B2)	226 High Sulfur Diesel Fuel - Dyed	B00 Undyed/Unblended Biodiesel (B100)
072 Dyed Kerosene		227 Low Sulfur Diesel Fuel - Dyed	D00 Dyed Biodiesel (B100)
124 Gasohol			E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term. Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- lons	(12) Billed Gal- lons
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Subtotal												



☐ Check here if filing a supplemental schedule

Schedule 13B — EFT bad debt credits worksheet for reporting credits of uncollected taxes paid on fuel sold to wholesalers. Credits accrue when failed EFT tax payments are reported to the Department within 10 days.

Schedule 13B	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

GALLONS

	A. Gasoline	DIESEL		~~D. Aviation~~
		B. Undyed	C. Dyed	
1. Total gallons qualifying for credit:				
2. State fuel tax rate:				
3. State tax due: (Line 1 times Line 2)				
4. Collection allowance - state tax:				
5. State tax collection allowance calculation: (Line 4 times Line 3)				
6. Portion of local option tax rate entitled to collection allowance:				
7. Portion of local option tax entitled to collection allowance: (Line 1 times Line 6)				
8. Local option tax collection allowance rate:				
9. Local option tax collection allowance: (Line 8 times Line 7)				
10. Portion of local option rate not entitled to collection allowance:				
11. Portion of local option tax not entitled to collection allowance: (Line 1 times Line 10)				
Failed EFT Credit Calculation				
12. Gasoline: (Line 3 minus Line 5)				
13. Diesel: (Line 3 minus Line 5 plus Line 7 minus Line 9 plus Line 11)				
~~14. Aviation: (Line 3 minus Line 5)~~				
14.				
~~15. Total failed EFT credit amount: (Line 12 plus Line 13 plus Line 14. Carry to Page 3, Line 29.)~~				
27.)				

You must complete Schedule 13F (Pages 15 and 16) and Schedule 13B (Page 17) and attach both schedules to your return to qualify for this credit.



This page intentionally left blank.



DRAFT

Instructions for Filing Terminal Supplier Fuel Tax Return

For Calendar Year

DR-309631N

XX/XX

R. 01/24

Rule 12B-5.150, F.A.C.

Effective 01/24

Page 1 of 14

XX/XX

General Information

Who Must File? - Terminal suppliers with facilities in Florida who transfer, exchange, loan, sell, or blend gasoline, gasohol, denatured ethanol, diesel, ~~or aviation~~ fuel and terminal suppliers with facilities outside Florida who sell fuel destined for sale or use in Florida.

Generally, terminal suppliers are those fuel tax licensees ^{or} who import gasoline, gasohol, denatured ethanol, diesel, ~~or aviation~~ fuel into Florida by vessel or pipeline; who place fuel products into storage ~~at a~~ terminal registered under (s.) 4101 of the Internal Revenue Code; and sell fuel through the loading rack at such terminal to their customers.

Terminal suppliers may:

1. Receive fuel from, or exchange fuel with, other terminal suppliers above the rack.
2. Sell fuel to wholesalers.
3. Sell fuel to licensed wholesalers, wholesalers who import or export, or exporters.
4. Export fuel direct from the terminal.
5. Sell fuel to retail dealers or end-users.
6. Sell fuel to the U.S. Government.
7. Sell fuel to farmers and commercial fishermen.
8. Blend products at the loading rack where the blended product is used to propel a vehicle, vessel, or aircraft.

Terminal suppliers can ^{or} import tax-free gasoline, gasohol, denatured ethanol, diesel, ~~or aviation~~ fuel products by vessel or pipeline; place the tax-free fuel in storage at a terminal; and collect state taxes as the fuel is removed through the loading rack. Terminal suppliers must not collect county taxes above the minimum on gasoline, gasohol, or denatured ethanol sold, except on sales to retail dealers or end-users. A terminal supplier must have a pollutants license to conduct business in Florida.

File and Pay Electronically: Licensed terminal suppliers are required to file and pay electronically. There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

Tracking Systems Reporting Requirements Penalty -

This penalty is assessed if a licensed terminal supplier does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A licensed terminal supplier who does not file properly will be notified by the Department in writing. The licensed terminal supplier will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Electronic Submission Penalty - This penalty is imposed if a licensed terminal supplier remitted more than \$5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the \$5,000 threshold. A \$10 penalty per month may be assessed if a terminal supplier has tax remittance greater than \$5,000 and did not file or pay electronically.

Enroll to file and pay electronically at
floridarevenue.com/taxes/eEnroll.

Licensed Terminal Suppliers must file their return using Extensible Markup Language (XML), as provided in the ~~Motor Fuel Taxes~~ XML User Guide for efile Developers and Transmitters (Form DR-309652). This guide is available at **floridarevenue.com/forms** in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

File Receipt will be provided immediately and notify you that your file has been uploaded into Secure Net.

Manifest will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Payment Due Date: You must initiate your electronic payment and receive a confirmation number no later than 5 p.m. ET on the business day prior to the 20th. You must send electronic payments on or before the initiation deadlines. Check the *Florida eServices Calendar of Electronic Payment Deadlines*, Form DR-659. Visit **floridarevenue.com/taxes/filepay** for information on filing and paying taxes electronically.

**Save the
number
in your
records.**

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, ~~206.9825~~, 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 850-488-6800 to obtain specific supplemental return instructions and forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

~~**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.~~

~~**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.~~

Biodiesel (B100): Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B (Gasoline Blends) for instructions on reporting gasoline and ethanol blends.

Note: Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

Line-by-Line Instructions

²⁴
Lines 1 through ~~26~~ are on Page 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.
- ~~And aviation fuel and undyed kerosene in Column D.~~

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

Note: Chapter 206, F.S., defines all undyed kerosene, or diesel #1, as an aviation fuel, subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or upon import into Florida other than by bulk transfer. Terminal suppliers beginning and ending inventory of aviation fuel must reflect gallons of undyed kerosene, diesel #1, jet fuel or similar product.

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. The local option taxes are collected at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Local option taxes are reported on Schedule 11 (Pages 11 and 12).

Line 2: Receipts – Enter the amounts from Page 5, Section 1, Line 8 (Columns A, B, ^{and} ~~C, and D~~). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, 2B, 3A, and 3B (Pages 7 and 8).

Line 3: Disbursements – Enter the amounts from Page 5, Section II, Line 15 (Columns A, B, ^{and} ~~C, and D~~). Total disbursements must agree with the detail information shown in Schedules 5A, 5B, ~~5HW, 5LO~~, 6A, 6B, 6C, 7A, 7B, ~~7C, 7D~~, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

^{and}
The total receipts of dyed diesel fuel (in Column C) will equal the combined total of high sulfur diesel - dyed (**Product Type 226**) and low sulfur diesel, biodiesel, ~~and kerosene~~ which has been dyed at the terminal rack and converted from undyed products to dyed products and reported as a disbursement of undyed product on Schedule 6A.

Line 4: Transfers – Not required for Florida reporting purposes.

Line 5: Gain or Loss – Enter the number of gallons gained or lost as a result of temperature variation in terminal storage for each product sold. This is for inventory reconciliation only. The tax is computed on net whole gallons.

Line 6: Ending Physical Inventory – The total for each product in storage must agree with the physical inventory at the end of the month.

Line 7: Net Gallons – Enter the amounts from Page 5, Section II, Line 14 (Columns A, B, ^{and} ~~and D~~).

Line 8: Tax-Paid Purchases – Enter the amounts from Page 5, Section I, Line 2 (Columns A, B, ^{and} ~~and D~~). Total tax-paid purchases must agree with the detail information shown on Schedule 1A.

Line 9: Taxable Gallons – Subtract Line 8 from Line 7 and enter the results in Columns A, B, ^{and} ~~and D~~.

Line 10: Gasoline and Diesel – Multiply the gallons on Page 4, Line 9, Columns A and B, by the tax rate and enter the result in the appropriate column.

Note: The minimum local option tax has been added to the state taxes to create a statewide tax rate. This rate for gasoline includes both state taxes and the minimum local option tax in all counties.

Line 11: Aviation – Multiply the gallons on Page 4, Line 9, Column D, by the tax rate and enter the result.

11: Line 42: Collection Allowance

- **Gasoline** – Multiply the tax due on gasoline from Page 4, Line 10, Column A, by the gasoline collection allowance rate on Line ¹¹ ~~42~~ and enter the result in Column A.

Note: The collection allowance rate on Line ¹¹ ~~42~~ takes into account both state tax and minimum local option tax on gasoline.

- **Aviation** – Multiply the tax due on aviation fuel from Page 4, Line 11, Column D, by the aviation fuel tax rate on Line ¹¹ ~~42~~ and enter the result in Column D.

Note: Terminal suppliers and importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

12: Line 43: Collection Allowance – Diesel – Multiply the tax due on undyed diesel from Page 4, Line 10, Column B, by the collection allowance rate on Line ¹² ~~43~~ and enter the result in Column B.

Note: Terminal Suppliers and Importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

13: Line 44: Net State Fuel Tax Due

- Gasoline or gasohol (Column A) – Subtract Line ¹¹ ~~42~~ from Line 10 and enter the result in Column A.
- Undyed diesel fuel (Column B) – Subtract Line ¹² ~~43~~ from Line 10 and enter the result in Column B.
- ~~Aviation fuel (Column D) – Subtract Line 12 from Line 11 and enter the result in Column D.~~

Note: If you are filing a paper return, once you complete Schedule 5LO (Pages 9 and 10), carry the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on Schedule 11 before you complete Lines 45 through 48.

See Page 9 of these instructions for completing Schedule 5LO and Page 11 of these instructions for completing Schedule 11.

If you file your return by Extensible Markup Language (XML) we will transfer the information reported on each Schedule 5LO to Schedule 11 for you.

Lines 25 through 31 are found on Page 3 of the Terminal Supplier Fuel Tax Return.

25: Line 27: Ultimate Vendor Credits – Enter the amount from Schedule 12, Page 13, Line 25. 24.

26: Line 28: Credit Memos Issued by DOR – If you have received a Credit Memorandum(s) from the Department for overpayment of prior taxes, enter the total from such memorandum(s).

27: Line 29: Other Allowed Credits – Enter the amount from Schedule 13B, Page 17, Line 45. 14.

28: Line 30: Tax Due with Return – Add Lines 27, 28, and 29, and subtract the total from Line 26. Enter the result here. 24.

29: Line 34: Penalty – If your return is late, compute penalty as indicated on Page 1 under “Late Returns” and enter the result.

30: Line 32: Interest – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

31: Line 33: Total Due with Return – Add the amounts from Lines 30, 31, and 32, and enter the result. This is the amount due with the return. 28, 29, and 30.

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.

14: Line 45: Local Option Tax Entitled to Collection Allowance – Gasoline – Enter the total amount of tax from Schedule 11, Page 12, Column C.

15: Line 46: Collection Allowance – Gasoline Local Option Tax – Multiply Line 45 by the collection allowance rate and enter the result in Column A.

16: Line 47: Local Option Tax Not Entitled to Collection Allowance – Enter the total amount of tax from Schedule 11, Page 12, Column E.

17: Line 48: Total Local Option Tax Due – Subtract Line 46 from Line 45, add Line 47, and enter the result in Column A.

18: Line 49: Local Option Tax Entitled to Collection Allowance – Diesel – Multiply Line 9, Column B, by the tax rate and enter the result in Column B.

19: Line 20: Collection Allowance – Diesel Local Option Tax – Multiply the tax from Line 49, Column B, by the collection allowance rate and enter the result in Column B.

20: Line 24: 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.

21: Line 22: Total Local Option Tax Due – Diesel – Subtract Line 20 from Line 19, add Line 24, and enter the result in Column B.

22: Line 23: Total Tax Due – Gasoline – Add Line 44, Column A, to Line 48, Column A, and enter the result in Column A.

23: Line 24: Total Tax Due – Diesel – Add Line 44, Column B, to Line 22, Column B and enter the result in Column B.

24: Line 25: Total Tax Due – Aviation – Enter the amount from Line 14, Column D.

24: Line 26: Combined Gasoline, Diesel, and Aviation Fuel Tax Due – Add Line 23, Column A, Line 24, Column B, and Line 25, Column D, and enter the result in Column D. Enter this total on Page 3, Line 26.

24.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship
- ST = Stock Transfer-Exchanges (Use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant.)

Column (4): Point of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Columns (5) and (6): Acquired From/Seller's Name/FEIN – Enter the name and FEIN of the company from which the product was acquired.

Column (7): Date Received – Enter the date you received the product.

Column (8): Document Number

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.

- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (9): Net Gallons

- Enter the net amount of whole gallons received.
- Calculate and enter a grand total for Column 9 on the last page of each schedule.
- Carry the total of each receipt to Page 5, Section I, and enter in the box matching the appropriate schedule and product type.

Columns (10) and (11): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 1A – Gallons Received – Florida Tax Paid

Use this schedule to provide transaction detail on over the rack receipts of tax-paid fuel from wholesalers and terminal suppliers.

- Complete this schedule ~~for~~ **and** for all gasoline, gasohol, denatured ethanol, diesel, ~~and aviation~~ fuel acquired, blended, or transported into Florida.
- List the receipt of all fuel on which Florida tax was charged or accrued at the time of purchase.
- Carry the total to Page 5, Section I, Line 2.

Schedule 1B – Gallons Received from Supplier for Export – Other State's Taxes Paid

Complete this schedule in detail if you purchased fuel from a licensed terminal supplier, paid the other states tax to your supplier, and immediately sold the product to a licensed exporter for export to a destination outside of Florida.

Note - The exemption provided in this schedule is valid only under the following circumstances:

- You notified your supplier and the terminal operator that the fuel was being exported outside of Florida.
- You are licensed in the state of destination and the license number was provided to your supplier.
- The licensed exporter has not been barred from making tax-free exports.
- A corresponding entry for each transaction reported on this schedule was entered on schedule 6C.

Carry the total to Page 5, Section 1, Line 3.

Schedule 2A – Gallons Received from Licensed Supplier – Florida Tax Unpaid (Imports/Internal Exchanges)

Terminal suppliers who receive fuel products through purchases, exchanges, or loans with other terminal suppliers, or from their out-of-state terminals are required to complete and include this schedule with the *Terminal Supplier Fuel Tax Return* (Form DR-309631).

~~Use this schedule to report the gallons of dyed diesel, dyed biodiesel, dyed kerosene, or dyed jet fuel converted from your inventory of undyed diesel, undyed biodiesel, undyed kerosene, or undyed jet fuel by injection of dye~~

Insert A

~~at the rack during the reporting period.~~ The gallons of undyed product converted to dyed product are reported as a disbursement on Schedule 6A with your FEIN as the purchaser. Report corresponding receipts of dyed product on Schedule 2A, with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

Insert B

~~In addition, use this schedule to report the gallons of aviation gasoline converted to highway use gasoline. The gallons of aviation gasoline converted to highway use are reported on Schedule 2A as a receipt of gasoline (Product Type 065) and shown as an internal disbursement/exchange of aviation gasoline (Product Type 125) on Schedule 5HW.~~

Insert C

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.

fuel

For conversions of untaxed aviation ~~gasoline~~ to highway use, report a roll-up total of transactions by product type for the month. On Schedule 2A, enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons converted or transferred in Column 9. Enter 999999915 for all other columns.

The ultimate sale of aviation gasoline converted to highway use gasoline will be reported as the sale of gasoline product. For sales to retail stations and end-users, report the total gallons on Schedule 5LO and the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). For sales to wholesalers and other suppliers, use Schedule 5B.

Complete this schedule in detail for purchases, exchanges, and loans received from other terminal suppliers. Carry the Schedule 2A total, by product type, to Page 5, Section I, Line 4 of the return.

Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

You must submit this schedule with your return if you are a licensed terminal supplier who adds untaxed products, such as alcohol, natural gasoline, toluene, benzene, and waste oil, to increase the volume of motor fuel, diesel fuel, ~~or aviation fuel.~~

or

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 or aviation fuel~~ in Column 9. Enter 999999991 for all other columns.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 5 of the return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.

Or

- 1b. Report the receipt of tax-paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.

2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 6A as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 1. Enter 999999991 for all other columns.

Note: Report denatured ethanol in Column A with gasoline and gasohol (Pages 4 and 5 of the return).

3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 6A as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 2B as **Product Type 124**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

Gasoline Blends (Other than Gasohol) – Use the following instructions if you blend gasoline with untaxed blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

Undyed Diesel and Biodiesel Blends – Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 6A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 2B must equal the internal disbursement gallons reported on Schedule 6A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Diesel Blends Other Than Biodiesel – Use the following instructions if you blend tax-paid undyed diesel fuel with an untaxed product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

Note: No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from

undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Schedule 3A – Gallons Imported Direct to Customer – Florida Tax Unpaid

Terminal suppliers who import and deliver ^{or}untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, ~~or aviation~~ fuel directly to Florida customers without first storing the fuel in a terminal must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 6 of the return.

Schedule 3B – Gallons Imported by Bulk Transfer into Tax-free Storage

Terminal suppliers who import untaxed gasoline, gasohol, and denatured ethanol, undyed diesel, undyed biodiesel, ~~undyed diesel and aviation~~ fuel by vessel or pipeline, directly to a Florida terminal, must complete this schedule in detail for each receipt. Carry the total from this schedule to Page 5, Section I, Line 7 of the return.

Schedule of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the 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 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 Page 5, Section II, and enter on the line matching the appropriate schedule type total.

Columns (11) and (12): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 5A – Diesel Gallons Delivered – All Taxes Collected (State and Local)

Terminal suppliers who sell undyed diesel fuel including undyed biodiesel (B100) to wholesalers, retail dealers, retail

consumers, or who use it for fueling their own vehicles must complete this schedule.

Note: Terminal suppliers who hold inventory of undyed diesel including undyed biodiesel (B100) below the terminal rack (on consignment in retail service stations or in company owned stations) must report this fuel as a disbursement when it is removed from the terminal.

Report sales of undyed diesel to wholesalers, other terminal suppliers (below the terminal rack), retailers, or end-users in detail on a transaction-by-transaction basis.

Carry the total from this schedule to Page 5, Section II, Line 2 of the return.

Schedule 5B – Gallons Delivered – Florida State Tax Only Collected (Gasoline/Aviation)

or Terminal suppliers who sell gasoline, gasohol, denatured ethanol, gasoline-blended products, jet fuel, aviation gasoline or kerosene to other terminal supplier, importers, or wholesalers must collect state taxes only (including equalized local option tax), and report these transactions in detail as disbursements on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 3 of the return.

Note: Do not use Schedule 5B to report disbursements if:

- Gasoline, gasohol, denatured ethanol, or any gasoline-blended product is delivered, sold, or consigned to retail service stations; instead use Schedule 5LO.
- Aviation gasoline is converted to highway use, whether for sale or use by the supplier in their own vehicles; instead use Schedule 5HW. **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 5HW. **5A**

Schedule 5HW – Aviation Fuel Converted for Highway Use Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to 0.05 grams per gallon, for use other than in an aircraft. These steps will allow you to receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- Report an internal disbursement of aviation gasoline (**Product Type 125**) on Schedule 5HW to show a reduction of aviation gasoline in inventory.
- Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.

Insert D

- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2A.
- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12).

Insert E and F

Note: The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. ~~The chart on the bottom of Page 9 defines the tax rates on aviation gasoline by product and use.~~

Jet Fuel or Undyed Kerosene Converted from Aviation to Undyed Diesel Fuel: If you blend jet fuel or undyed kerosene with undyed diesel to produce diesel fuel for highway use:

- Report an internal disbursement of jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.
- Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.
- Carry the Schedule 5HW total to Page 5, Section II, Line 4, Column D of the return.
- Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).
- Report a receipt of the undyed diesel (**Product Type 167**) on Schedule 2A.

Insert G

- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A.

Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-users Insert H

Report disbursements of gasoline, gasohol, or denatured ethanol sold through the rack (on consignment in retail service stations or in company-owned stations) on Schedule 5LO. List in detail, each disbursement of gasoline, gasohol, and/or denatured ethanol for the month in which it is removed from the terminal. Complete a separate Schedule 5LO for these gasoline and gasohol product disbursements.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, E00 – Denatured Ethanol, and 124 – Gasohol) to the appropriate county listed on the Retail Local Option Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your return by Extensible Markup Language (XML) you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the computer software will do this for you. The software will also transfer the total Schedule 5LO gallons to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline, gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Tax Rate on Aviation Gasoline by Product and Use

	~~Used in an Aircraft~~	~~Used in a Motor Vehicle~~	~~Used for Any Other Purpose~~
~~Gasoline (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)~~	~~Chapter 206, Part III, F.S. (\$0.0427 per gallon)~~	~~Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually and available at floridarevenue.com/taxes/rates.~~	~~Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually and available at floridarevenue.com/taxes/rates.~~
~~Not Gasoline (Octane $<$ 75 or Lead Content $>$ 0.05 grams per gallon)~~	~~Chapter 206, Part III, F.S. (\$0.0427 per gallon)~~	~~Chapter 206, Part I, F.S. Rates vary by county. Tax rates on motor fuel are published annually and available at floridarevenue.com/taxes/rates.~~	~~Chapter 212, F.S. 6% + Surtax on the total sales price.~~

Carry the total from this schedule to Page 5, Section II, Line 1, Column A.

Note: The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Schedule 6A – Gallons Delivered to Licensed Dealers – Florida Tax – Unpaid (Exchanges/Sales Above Rack)
Terminal suppliers who exchange with or loan to themselves or other terminal suppliers, gasoline, gasohol, denatured ethanol, diesel, ~~or aviation fuel~~ must complete this schedule.
or

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 dyed aviation jet fuel ~~or dyed kerosene converted from your inventory of undyed aviation jet fuel (Product Type 130) or undyed kerosene (Product Type 142)~~ by injection of dye at the rack during the reporting period. The gallons of undyed aviation jet fuel and undyed kerosene converted to dyed product are reported as a disbursement on this schedule with your FEIN as the purchaser. This adjustment will reduce your inventory of undyed product. Report corresponding receipts of dyed kerosene (**Product Type 072**) on Schedule 2A with your FEIN as the seller. Report the mode of transportation on both schedules as BA for Book Adjustment. The document number for both receipts and disbursements will be the new product type.

Insert I

4 Carry the total from this schedule to Page 5, Section II, Line 5 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 Page 5, Section II, Line 6 of the return.

5

Schedule 6C – Gallons Delivered – Tax Collected by Supplier for Another State

Use this schedule if you sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, ~~or aviation fuel~~ within this state to licensed exporters or terminal suppliers and you collect taxes for the state to which the fuel is exported. List in detail each disbursement transaction for gasoline, gasohol, diesel, and aviation fuel sold.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

6

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, ~~dyed kerosene, or aviation fuel~~ by common, contract, or private carrier; and you self-assess and remit Florida taxes on the exported gallons. Complete this schedule in detail listing each export.

Carry the total from this schedule to Page 5, Section II, Line 8 of the return.

7

Schedule 7B – Gallons Exported by Supplier – Tax Self-accrued for Another State

Use this schedule if you export gasoline, undyed diesel, or undyed biodiesel, ~~or aviation fuel~~; self-accrue tax at a rate imposed by another state; and remit the tax directly to that state. Complete this schedule in detail listing each export. A copy of the state of export's tax return is required to support the gallons of fuel reported as exported on Schedule 7B.

Carry the total from this schedule to Page 5, Section II, Line 9 of the return.

8

Schedule 7C – Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)

Use this schedule if you sell aviation fuel placed in storage under the care, custody, and control of the United States Customs Service (bonded fuel). Complete this schedule in detail for each disbursement.

Carry the total from this schedule to Page 5, Section II, Line 10 of the return.

Schedule 7D – Gallons Exported by Supplier through Bulk Transfer or

Use this schedule if you export gasoline, gasohol, denatured ethanol, diesel, biodiesel, ~~or aviation fuel~~ exclusively by vessel or pipeline. Complete this schedule in detail for each disbursement. Do not include fuel sold where tax is collected for another state.

Carry the total from this schedule to Page 5, Section II, Line 11 of the return.

10

or

Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)

Use this schedule if you sell gasoline, gasohol, denatured ethanol, diesel, biodiesel, ~~or aviation fuel~~ to the U.S. government or its agencies in quantities of 500 gallons or more. Complete this schedule in detail and list each destination state.

Also use this schedule to report sales to foreign diplomats on which tax was charged. Report these sales as a single transaction for the month with "DIP" noted in the document number field, a customer name of "Diplomat," and an FEIN of "999999992." Report the total gallons of fuel sold to qualified foreign diplomats during the collection period as a negative value (reversing transaction) on Schedules 5A or 5B.

Carry the total from this schedule to Page 5, Section II, Line 12 of the return.

11

Schedule 10 – Gallons of Undyed Diesel, Jet Fuel or Aviation Gasoline Delivered to Other Tax-exempt Entities

Use this schedule if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes.
- ~~Sell prepackaged containers of undyed kerosene in quantities of five (5) gallons or less.~~
- ~~Deliver undyed kerosene to residential addresses for home heating.~~
- ~~Deliver to retail dealers for home heating where the retail dealer cannot fuel vehicles with undyed kerosene from exempt storage tanks.~~
- ~~Sales of aviation fuel to the federal government when used in a governmental aircraft.~~
- ~~Sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.~~
- ~~Sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than 0.05 grams per gallon, for use other than in an aircraft.~~

or

If you deliver undyed diesel, undyed biodiesel, ~~jet fuel, or undyed kerosene~~ to a storage tank not required to be registered with DEP, you may summarize the deliveries by roll-up total for the month. To summarize by roll-up total, enter the word "SUM" in Column 9 and the total net gallons delivered in Column 10. Enter 999999994 for all other columns.

Special Provision for Sales to Farmers: If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32314-6417, or call 850-617-8594, telling us that you will

report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

or

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

~~Aviation Gasoline Delivered or Used – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than 0.05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.~~

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Line 13, Column B of the return.

Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Line 13, Column D of the return.

To calculate the qualifying credit offset for taxes owed but not paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor 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, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Line 1, Column A for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline,

XX/XX

gasohol, or denatured ethanol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

Note: If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, or E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Line 1, Column A of the return.

Note: The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 10 of the return. The remaining portion above the minimum local option tax is used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 45, Column A of the return. **14.**

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Page 4, Line 47, Column A of the return. **16.**

Note: The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax exempt or taxable at a greater rate (e.g., aviation fuel converted to highway use) if you:

- Sell undyed diesel fuel or undyed biodiesel to farmers or that is used for agricultural purposes.
- Sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, ~~undyed kerosene, or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery.~~
- Export tax-paid fuel.
- ~~Sell jet fuel (Product Type 130) or undyed kerosene (Product Type 142) converted to home heating fuel in quantities of five (5) gallons or less.~~
- ~~Deliver kerosene to residential addresses for home heating.~~
- ~~Deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks.~~
- ~~Convert and sell aviation gasoline or jet fuel for use other than in an aircraft.~~

25

Carry the total from this worksheet (Schedule 12, Page 13) to Line ~~27~~ **25** of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application For Refund*, with the Department.

~~You may also use this worksheet to claim a credit for aviation fuel tax.~~

- ~~Paid to your Florida supplier, at the time of purchase.~~
- ~~Self accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.~~

Schedule 12 Instructions for Shared Collection Allowance Add-back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a terminal supplier who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor 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.

16

22

Lines ~~17~~ **16** through ~~23~~ **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

15

then added to Line 46 (Ultimate Vendor Credit Calculation) to arrive at the Line 24 (Allowable Ultimate Vendor Credit).

23 5 23

The calculations for Lines 6 through 24 allow you to 23 calculate the net tax credit taken against Line 24, "Combined Net Tax Due" (Page 4, Line 26, of the return), after all collection allowances for state and local option taxes have been subtracted.

24

Schedule 13F (Pages 15 and 16) – EFT Bad Debt Credit Schedule for Reporting Gallons Delivered to EFT Wholesalers

Complete this schedule if you have sold fuel to licensed wholesalers authorized to defer payment and remit tax by electronic funds transfer (EFT) and you are unable to collect the tax due to the state from the wholesalers. You must provide detail information using this schedule to support the bad debt credit claimed. Carry the total from this detail schedule to Schedule 13B, Page 17, Line 1.

Schedule 13B (Page 17) – EFT Bad Debt Credits

Use this schedule to calculate credits for uncollected tax on fuel sold to wholesalers. Carry the total from this schedule to Page 3, Line 27 of the return.

Note: To qualify for the bad debt credit, you must notify the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee, FL 32314-6417, 850-617-8594, within ten (10) days of the payment due date that the wholesaler failed to pay. The Department will then notify all terminal suppliers that the wholesaler's deferral privilege is rescinded, and no further bad debt credits will be allowed for that wholesaler.

Table of Product Types

Column A	Column B
065 – Gasoline	167 – Undyed Diesel
124 – Gasohol	B00 – Undyed Biodiesel
E00 – Denatured Ethanol	(B100)
Column C	~~Column D~~
226 – High Sulfur Dyed Diesel	~~425 – Aviation Gasoline~~
227 – Low Sulfur Dyed Diesel	~~430 – Jet Fuel~~
D00 – Dyed Biodiesel (B100)	~~442 – Undyed Kerosene~~
072 – Dyed Kerosene	

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Tax forms and publications 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 more information on Fuel Tax, visit floridarevenue.com/taxes/fuel. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

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/ ~~Aviation~~)
~~5HW.~~	~~Gallons of Aviation Fuel Converted for Highway Use~~
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users
6A.	Gallons Delivered to Licensed Dealers – Florida Tax Unpaid (Exchanges/Sales Above Rack)
6B.	Gallons Delivered – Florida Tax Unpaid (Dyed Diesel Only)
6C.	Gallons Delivered – Tax Collected by Supplier for Another State
7A.	Gallons Exported by Other Than Bulk Transfer – Florida Tax Paid
7B.	Gallons Exported by Supplier – Tax Self-accrued by Supplier for Another State
~~7C.~~	~~Gallons Delivered/Placed into Bonded Storage (Aviation Fuel Only)~~
7D.	Gallons Exported by Supplier Through Bulk Transfer
8.	Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/ ~~Jet Fuel~~ Delivered to Other Tax-exempt Entities

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.

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.

A

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.

B.

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.

C.

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.

D.

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.

E.

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.

F.

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).

G.

Report a receipt of the aviation fuel used to convert to undyed diesel fuel as Product Type 167 on Schedule 2A. Enter "BA" in Columns 3, "SUM" in Column 9, and total net gallons converted in Column 10. Enter 999999915 for all other columns.

H. 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.

I. 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**).



DRAFT

Wholesaler/Importer Fuel Tax Return

For Calendar Year

R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 14

DR-309632
R. 01/14
Page 1
TO
Rule 12B-5.150
Florida Administrative Code
Effective 01/14

Handwritten Example

0 1 2 3 4 5 6 7 8 9

Typed Example

0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

Complete Form
DR-309632 Before
Entering Information on
the Attached Coupon.

~~COMPLETE FORM DR-309632~~
~~BEFORE ENTERING INFORMATION~~
~~ON THE ATTACHED COUPON.~~

Mail the original of this form along with coupon
to the:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Detach
here

Detach
here

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Wholesaler/Importer Fuel Tax Return Coupon

For Calendar Year:

COMPLETE and MAIL with your RETURN/PAYMENT.

Please write your Federal Employer Identification Number (FEIN) on check.

Be sure to SIGN YOUR CHECK.

Make check payable to: Florida Department of Revenue

DR-309632
R. 01/14
XX/XX

FEIN

0 1 2 3 4 5 6 7 8 9

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

28

AMOUNT DUE FROM LINE 30
IF CREDIT DUE ENTER 0

US Dollars

Cents

0 0 0 , 0 0 0 , 0 0 0 . 0 0

FOR COLLECTION
PERIOD ENDING

M M D D Y Y

DR-309632

Do Not Write in the Space Below.

This page intentionally left blank.

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

**Wholesaler/Importer
Fuel Tax Return**

DR-309632
~~R. 01/14~~
R. XX/XX
Page 3 of 14 ~~Page 3~~

For Calendar Year:

☐ Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

		/			/		

POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

22. **Combined gasoline and diesel fuel tax due:** 22.
~~24.~~ Combined gasoline, diesel, and aviation fuel tax due: (Page 4, Line ~~24~~) ~~24.~~

CREDITS

23. 24. 23.
~~25.~~ Ultimate vendor credits: From ultimate vendor credit worksheet (Page 13, Line ~~25~~) ~~25.~~
24. 24.
~~26.~~ Credit memos issued by the Department of Revenue: ~~26.~~

TOTAL DUE WITH RETURN CALCULATION

25. 22. 23. 24. 25.
~~27.~~ Tax due with return: (Line ~~24~~ minus Lines ~~25~~ and ~~26~~) ~~27.~~
26. 26.
~~28.~~ Penalty: ~~28.~~
27. 27.
~~29.~~ Interest: ~~29.~~
28. 25. 26. 27. 28.
~~30.~~ Total due with return: (Line ~~27~~ plus Line ~~28~~ plus Line ~~29~~) ~~30.~~

☐ Check here if you have electronically transmitted funds

Under penalty of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Officer/Owner Title Date

Name of Preparer (Print) Signature of Preparer Telephone Number FEIN Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)

GALLONS

A. Gasoline	DIESEL		D. Aviation
	B. Undyed	C. Dyed	

1. Beginning physical inventory:
2. Receipts: (Page 5, Section I, Line 6)**8**.....
3. Disbursements: (Page 5, Section II, Line ~~9~~)
4. Transfers:
5. Gain or (Loss):
6. Ending physical inventory:
7. Net taxable gallons: (Page 5, Section I, Line 5).....

State Tax Calculations**DOLLARS**

8. Gasoline (Line 7, Column A times),
and Diesel: (Line 7, Column B times)
~~9. Aviation: (Line 7, Column D times)~~
9. ~~10.~~ Collection allowance -
Gasoline: (Line 8, Column A times)
~~Aviation: (Line 9, Column D times)~~

- 10.** ~~11.~~ Collection allowance -
Diesel: (Line 8, Column B times)

- 11.** ~~12.~~ Net state fuel tax due:

**Local Option - Tax and Collection Allowance
Calculations - Gasoline**

A. Gasoline	DIESEL		D. Aviation
	B. Undyed	C. Dyed	

- 12.** ~~13.~~ Local option tax entitled to collection
allowance - Gasoline:
(Schedule 11, Page 12, Column C total)

- 13.** ~~14.~~ Collection allowance - gasoline local **12.**
option tax: (Line ~~13~~, Column A times)

- 14.** ~~15.~~ Local option tax not entitled to
collection allowance - Gasoline: (Schedule 11,
Page 12, Column E total)

- 15.** ~~16.~~ Total local option tax due - Gasoline: **Line 12 minus Line 13 plus Line 14**
(Line ~~13~~ minus Line 14 plus Line 15)

**Local Option - Tax and Collection Allowance
Calculation - Diesel**

- 16.** ~~17.~~ Local option tax entitled to collection
allowance - Diesel:
(Line 7, Column B times)

- 17.** ~~18.~~ Collection allowance - diesel local **16**
option tax: (Line ~~17~~ times)

- 18.** ~~19.~~ Local option tax not entitled to collection
allowance - Diesel:
(Line 7, Column B times)

- 19.** ~~20.~~ Total local option tax due - Diesel: **(Line 16 minus Line 17 plus Line 18)**
(Line 17 minus Line 18 plus Line 19)

**Total State and Local Option
Tax Due Calculations**

- 20.** ~~21.~~ Total tax due - Gasoline: (Line ~~12~~, Column A
plus Line ~~16~~, Column A) **15.**

- 21.** ~~22.~~ Total tax due - Diesel: (Line ~~12~~, Column B plus
Line ~~20~~, Column B) **19.** **11**

- ~~23.~~ Total tax due - Aviation:
(Line 12, Column D)

Combined gasoline and diesel fuel tax due:

- 22.** ~~24.~~ Combined gasoline, diesel, and aviation fuel tax due: (Add Lines 21, 22, and 23. Carry to Page 3, Line 24.)

(Add Lines 20 and 21 and carry to Page 3, Line 22.)



Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Enter the total gallons from each receipt and disbursement schedule on this page. Report receipts and disbursements in whole net gallons

GALLONS

From Schedule	DIESEL			~~D. Aviation~~
	A. Gasoline	B. Undyed	C. Dyed	
1A				
1B				
2A				
2B				
From Schedule	A. Gasoline	DIESEL		~~D. Aviation~~
11/ 5LO				
5A				
5B				
~~4. 5A~~	~~5HW~~			
7A				
7B				
8				
10				

Section I - Receipts: (see instructions)

1. Gallons received - Florida tax paid:
2. Gallons received from supplier for export - other state's tax paid:
3. Gallons received - tax unpaid (imports):
4. Total product received or blended - Florida tax unpaid:
5. Taxable receipts: (Line 3 plus Line 4. Carry to Page 4, Line 7.)
6. Total receipts: (Carry to Page 4, Line 2.)

Section II - Disbursements: (see instructions)

1. Gallons gasoline delivered - all taxes collected (state and local option taxes): ...
2. Gallons diesel delivered - all taxes collected (state & local option taxes):
3. Gallons delivered - Florida state tax only collected:
- ~~4. Gallons aviation converted for highway use:~~
- ~~4. 5A~~ Gallons exported by other than bulk transfer:
- ~~5. 6A~~ Gallons exported - other state's tax paid to supplier:
- ~~6. 7A~~ Gallons delivered To U.S. Government (500 gallons or more):
- ~~7. 8A~~ Gallons of undyed diesel, jet fuel or aviation gasoline delivered to other tax exempt entities:
- ~~8. 9A~~ Total disbursements: (Add Lines 1 through ~~8~~. Carry to Page 4, Line 3.) 7.



This page intentionally left blank.

☐ Check here if filing a supplemental schedule

~~P. 01/14~~

~~Page 7~~

R. XX/XX

Page 7 of 14

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Schedule Type - Only one product type per schedule:

Product Type:

1A.	Gallons Received - Florida Tax Paid
1B.	Gallons Received From Supplier For Export - Other States Taxes Paid
2A.	Gallons Received - Tax Unpaid (Imports)
2B.	Total Product Received or Blended - Florida Tax Unpaid

065 Gasoline	167 Low Sulfur Diesel #2/	B00 Undyed/Unblended Biodiesel
072 Dyed Kerosene	Undyed/Blended Biodiesel	(B100)
124 Gasohol	(B20, B10, B5, B2)	D00 Dyed Biodiesel (B100)
125 Aviation Gasoline	226 High Sulfur Diesel Fuel -	E00 Denatured Ethanol (gasoline
190 Jet Fuel-	Dyed	content equals 1.97% to 2.49%)
142 Undyed Kerosene	227 Low Sulfur Diesel Fuel -	
	Dyed	

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Subtotal											

☐ Check here if filing a supplemental schedule

DR-309632

~~SECRET~~

~~Page 9~~

R. XX/XX

Page 9 of 14

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Schedule Type - Only one product type per schedule:
Use Schedule 11 to report gallons of gasoline delivered - all tax collected.

- 5A. Gallons Diesel Delivered - All Taxes Collected (State and Local)
- 5B. Gallons Delivered - State Tax Collected (Gasoline/~~Aviation~~)
- ~~5HW. Gallons of Aviation Fuel Converted for Highway use~~
- 5L. Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users
- 7A. Gallons Exported by Other Than Bulk Transfer
- 7B. Gallons Exported - Other State's Tax Paid to Supplier
8. Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or More)
10. Gallons of Undyed Diesel/~~Jet Fuel~~ Delivered to Other Tax - exempt Entities

Product Type:

065 Gasoline	167 Low Sulfur Diesel #2/ Undyed/Blended Biodiesel	B00 Undyed/Unblended Biodiesel (B100)
072 Dyed Kerosene		
124 Gasohol	(B20, B10, B5, B2)	D00 Dyed Biodiesel (B100)
125 Aviation Gasoline	226 High Sulfur Diesel Fuel - Dyed	E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)
130 Jet Fuel	227 Low Sulfur Diesel Fuel - Dyed	
142 Undyed Kerosene		

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term. Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- Ions	(12) Billed Gal- Ions
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Subtotal												

[illegible]



☐ Check here if filing a supplemental schedule

Schedule 11 — Retail local option tax worksheet for summarizing by county gasoline/gasohol/denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)

Product Type:
065 — Gasoline
124 — Gasohol

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
01	Alachua					
02	Baker					
03	Bay					
04	Bradford					
05	Brevard					
06	Broward					
07	Calhoun					
08	Charlotte					
09	Citrus					
10	Clay					
11	Collier					
12	Columbia					
13	Dade (Miami-Dade)					
14	De Soto					
15	Dixie					
16	Duval					
17	Escambia					
18	Flagler					
19	Franklin					
20	Gadsden					
21	Gilchrist					
22	Glades					
23	Gulf					
24	Hamilton					
25	Hardee					
26	Hendry					
27	Hernando					
28	Highlands					
29	Hillsborough					
30	Holmes					
31	Indian River					
32	Jackson					
33	Jefferson					
Page 11 Subtotal						



**Schedule 11 — Continuation of retail local option tax worksheet for summarizing by county gasoline/gasohol/
denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)**

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
34	Lafayette					
35	Lake					
36	Lee					
37	Leon					
38	Levy					
39	Liberty					
40	Madison					
41	Manatee					
42	Marion					
43	Martin					
44	Monroe					
45	Nassau					
46	Okaloosa					
47	Okeechobee					
48	Orange					
49	Osceola					
50	Palm Beach					
51	Pasco					
52	Pinellas					
53	Polk					
54	Putnam					
55	St. Johns					
56	St. Lucie					
57	Santa Rosa					
58	Sarasota					
59	Seminole					
60	Sumter					
61	Suwannee					
62	Taylor					
63	Union					
64	Volusia					
65	Wakulla					
66	Walton					
67	Washington					
Page 12 Subtotal						
Subtotal from Page 11						
Total						



☐ Check here if filing a supplemental schedule

Schedule 12 – Ultimate vendor credits worksheet for reporting deliveries and exports of tax paid fuel to consumers who qualify to purchase fuel tax-exempt

Schedule 12/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

GALLONS

	A. Gasoline	DIESEL B. Undyed	C. Dyed	~~D. Aviation~~
1. Total gallons delivered to other tax exempt entities (Schedule 10):				
2. Total gallons delivered to U.S. Government tax exempt - 500 gallons or more (Schedule 8):				
3. Total gallons exported by other than bulk transfer: (Schedule 7A):				
~~4. Total gallons tax paid aviation fuel converted for highway use (Schedule 5HW):~~				
~~5. Total gallons qualifying for credit:~~				
~~(Add Lines 1, 2, 3, and 4) ..~~ (Add Lines 1, 2, and 3)				
~~6. State fuel tax rate:~~				
~~7. State tax due: (Line 5 times Line 6) ...~~ (Line 4 times Line 5)				
~~8. Collection allowance rates for state tax:~~				
~~9. State tax collection allowance calculation: (Line 7 times Line 8) ..~~ (Line 6 times Line 7)				
~~10. Local option rate entitled to collection allowance:~~				
~~11. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10) ..~~ (Line 4, Column B times Line 9)				
~~12. Local option collection allowance rate:~~				
~~13. Local option collection allowance calculation: (Line 11 times Line 12) ..~~ (Line 10 times Line 11)				
~~14. Local option tax rate not entitled to collection allowance:~~				
~~15. Portion of local option tax not entitled to collection allowance: (Line 5, Column B times Line 14)~~ (Line 4, Column B times Line 13)				
~~16. Ultimate vendor credit calculation:~~				
~~A. Gasoline: (Line 7 minus Line 9) ...~~ (Line 6 minus Line 8)				
~~B. Diesel: (Line 7 minus Line 9 plus Line 11 minus Line 13 plus Line 15)~~ (Line 6 minus Line 8 plus Line 10 minus Line 12 plus Line 14)				
~~C. Aviation: (Line 7 minus Line 9)~~				
~~Shared Collection Allowance Add-back 4~~				
~~17. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24 ..~~ 23.				
~~18. Enter the amount from Line 7, Page 4 of this return (net taxable gallons):~~				
~~19. Gallons subject to shared collection allowance calculation: (Line 17 minus 18). If negative, enter zero and skip to Line 24 ..~~ 23.	(Line 16 minus Line 17).			
~~20. State fuel tax rate:~~				
~~21. Tax subject to shared collection allowance: (Line 19 times Line 20) ..~~ (Line 18 times Line 19)				
~~22. Shared collection allowance add-back rates:~~				
~~23. Shared collection allowance add-back: (Line 21 times Line 22) ..~~ (Line 20 times Line 21)				
~~24. Allowable ultimate vendor credit~~				
~~A. Gasoline: (Line 16A plus Line 23A) ..~~ (Line 15A plus Line 22A)				
~~B. Diesel: (Line 16B plus Line 23B) ..~~ (Line 15B plus Line 22B)				
~~C. Aviation: (Line 16C plus Line 23C)~~				
~~25. Total ultimate vendor credit amount: (Add Line 24A, Line 24B, and Line 24C. Carry forward to Page 3, Line 25.)~~				
(Add Line 23A and Line 23B. Carry forward to Page 3, Line 23.)				



This page intentionally left blank.

G.

Report a receipt of the aviation fuel used to convert to undyed diesel fuel as Product Type 167 on Schedule 2A. Enter "BA" in Columns 3, "SUM" in Column 9, and total net gallons converted in Column 10. Enter 999999915 for all other columns.

H. 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.

I. 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**).



Instructions for Filing Wholesaler/Importer Fuel Tax Return

R. XX/XX
Effective XX/XX

DR-309632N

-R- 01/24

TC-04/25

Rule 12B-5.150, F.A.C.

-Effective 01/24-

Page 1 of 12

For Calendar Year

Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications
Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax
Returns (Form DR-309653)

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.

or

Who Must File? Licensed wholesalers who sell or blend gasoline, gasohol, diesel, or aviation fuel within Florida.

Generally, wholesalers are those fuel tax licensees who purchase gasoline, gasohol, denatured ethanol, diesel, or diesel or aviation fuel (undyed kerosene, aviation gasoline, and jet fuel) from terminal suppliers or other wholesalers; place fuel into storage; and sell fuel to terminal suppliers, other wholesalers, retail dealers, and end-users.

A licensed wholesaler must obtain a separate license to import or export gasoline, gasohol, denatured ethanol, or diesel, or aviation fuel into or out of Florida by common carrier or truck.

Wholesalers may:

1. Sell fuel to terminal suppliers, other wholesalers, and exporters.
2. Export fuel from storage when licensed as an exporter.
3. Sell fuel to retail dealers or end-users.
4. Sell fuel to the U.S. Government.
5. Sell fuel to farmers and commercial fishermen.
6. Blend products from storage where the resulting product is used to propel a vehicle, vessel, or aircraft.
7. Be required to collect local option tax on sales of gasoline to retail dealers and end-users.
8. Manufacture biodiesel for sale or use.

Wholesalers shall not collect county local option taxes on gasoline or gasohol sold to terminal suppliers or wholesalers. **Wholesalers must collect county local option taxes** on gasoline or gasohol sold to retail dealers or end-users.

Note: Licensed wholesalers who blend (pollutants) tax unpaid products must obtain a pollutants license.

Importers: Wholesalers licensed as importers may import gasoline, gasohol, denatured ethanol, diesel, or diesel or aviation fuel (undyed kerosene, aviation gasoline, and jet fuel) by common carrier or truck. The wholesaler must accrue and pay the Florida state tax on imported fuel (gasoline, gasohol, undyed diesel, and aviation fuel). The tax is due on the 1st and late after the 20th day of the month following the month the fuel was imported. Local option tax on imported undyed diesel is due at the

same time. Licensed importers who import (pollutants) tax unpaid products must obtain a pollutants license.

Diversions: You may find reporting requirements and the method to account for diverted fuel in section (s.) 206.416, Florida Statutes (F.S.).

The owner of fuel destined for a state other than Florida but delivered in Florida must report and pay tax on the diverted fuel. Terminal suppliers will not re-bill wholesalers for the Florida tax due on diverted fuel. Licensed wholesalers must report this fuel as a receipt on Schedule 2A. A wholesaler that diverts more than six (6) loads of fuel within a three (3) month period must register as an importer.

File and Pay Electronically: Licensed wholesalers and importers are required to file and pay electronically. Enroll to file and pay electronically at

floridarevenue.com/taxes/eEnroll. Wholesalers/
must importers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a fixed-length text (flat) or comma-delimited (CSV) file format as provided in the **“Import File Specifications for Flat File and Comma-Delimited (CSV)”** document at **floridarevenue.com/taxes/importinfo**. Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate data.

Fuel Tracking Requirements Penalty – Licensed wholesalers and importers who do not file electronically or who submit inaccurate data or data formatted incorrectly, will be notified by the Department in writing. The licensed wholesalers and importers will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected. This penalty is in addition to any other penalty imposed by law.

Electronic Submission Penalty – Licensed wholesalers and importers are required to file and pay tax electronically if their tax remittance during the State of Florida’s prior fiscal year (July 1 through June 30) was greater than \$5,000. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department, must combine the tax payments for all such locations in order to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a licensed wholesaler or importer has tax remittance greater than \$5,000 and they do not file electronically. This penalty is in addition to any other penalty imposed by law.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following

and

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 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 Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in TIPs 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 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not

included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

Undyed Kerosene: ~~Undyed kerosene is taxable at the aviation fuel tax rate at the time it is purchased or imported into Florida. Report all grades of undyed kerosene (except jet fuel) as Product Type 142. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.~~

Dyed Kerosene: ~~Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax.~~ Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100): Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products and dyed kerosene.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed diesel and pure undyed biodiesel. See Schedule 2B ("Diesel Blends") for instructions on reporting undyed biodiesel and undyed diesel blends.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**.

Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create

a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

Note: Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline. See Schedule 2B for instructions on reporting gasohol.

Line-by-Line Instructions

Lines 1 through ~~24~~²² are on Page 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
- ~~aviation fuel and undyed kerosene in Column D.~~

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

~~**Note:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as aviation fuel, which is subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or when imported into Florida.~~

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users. Report local option taxes on Schedule 11 (Pages 11 and 12).

Line 2: Receipts – Enter the amounts from Page 5, Section I, Line 6 (Columns A, B, ~~C~~^{and C}, and ~~D~~). Total receipts must agree with the detail information provided in Schedules 1A, 1B, 2A, and 2B (Pages 7 and 8).

~~**Note:** This line must include receipts of aviation gasoline converted to highway use and receipts of undyed kerosene (previously taxed as jet fuel) blended with diesel fuel for highway use.~~

Line 3: Disbursements – Enter the amounts from Page 5, Section II, Line 9 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in Schedules 5A, 5B, ~~5HW~~^{5LO}, 5LO, 7A, 7B, 8, 10 (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).

Line 4: Transfers – Not required for Florida reporting purposes.

Line 5: Gain or Loss – Enter the number of gallons gained or lost in storage due to changes in temperature. This is for inventory reconciliation only. The tax is computed on net whole gallons.

Line 6: Ending Physical Inventory – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

Line 7: Net Taxable Gallons – Enter the amounts from Page 5, Section I, Line 5 (Columns A, B, and D).

Line 8: Gasoline and Diesel – Multiply the gallons from Line 7, Columns A and B, by the tax rate and enter the results in the appropriate columns.

Note: The minimum local option tax has been added to the state taxes to create a statewide tax rate. The tax rate for gasoline includes both state taxes and the minimum local option tax in all counties.

~~**Line 9: Aviation** – Multiply the gallons from Line 7, Column D by the tax rate and enter the result.~~

~~9:~~
Line 10: Collection Allowance

- **Gasoline** – Multiply the tax due from Line 8, Column A by the gasoline rate printed on Line ~~10~~⁹ and enter the result in Column A.

Note: The collection allowance rate on Line ~~10~~⁹ includes state taxes and the minimum local option tax on gasoline.

- ~~**Aviation** – Multiply the tax due from Line 9, Column D by the aviation fuel tax rate on Line 10 and enter the result in Column D.~~

Note: Wholesalers who are also licensed as importers must share 50% of the collection allowance with purchasers who have a valid wholesaler's or terminal supplier's license.

~~10:~~
Line 11: Collection Allowance – Diesel – Multiply the tax due from Line 8, Column B by the collection allowance rate on Line ~~11~~¹⁰ and enter the result in Column B.

11:**Line 12: Net State Fuel Tax Due**

- Gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line ~~10~~ ⁹ from Line 8 and enter the result in Column A. ~~10~~
- Undyed diesel fuel (Column B) – Subtract Line ~~11~~ ¹⁰ from Line 8 and enter the result in Column B.
- ~~Aviation fuel (Column D) – Subtract Line 10 from Line 9 and enter the result in Column D.~~

12:**Line 13: Local Option Tax Entitled to Collection**

Allowance – Gasoline – Enter the total amount of tax from Schedule 11, Page 12, Column C.

13:**Line 14: Collection Allowance – Gasoline Local**

Option Tax – Multiply the tax due from Line 13 by the tax rate and enter the result in Column A. 12

14:**Line 15: Local Option Tax Not Entitled to Collection**

Allowance – Gasoline – Enter the total amount of tax from Schedule 11, Page 12, Column E.

15:**Line 16: Total Local Option Tax Due – Gasoline –**

Subtract Line ~~14~~ ¹³ from Line 13, add Line ~~15~~ ¹², and enter the result in Column A. 14

16:**Line 17: Local Option Tax Entitled to Collection**

Allowance – Diesel – Multiply the gallons from Line 7, Column B, by the tax rate and enter the result in Column B.

17:**Line 18: Collection Allowance – Diesel Local Option**

Tax – Multiply the tax due from Line 17, Column B, by the tax rate and enter the result in Column B.

18:**Line 19: Local Option Tax Not Entitled to Collection**

Allowance – Diesel – Multiply the gallons from Line 7, Column B, by the collection allowance rate and enter the result in Column B.

19:**Line 20: Total Local Option Tax Due – Diesel –**

Subtract Line ~~18~~ ¹⁷ from Line 17, add Line ~~19~~ ¹⁶, and enter the result in Column B.

20:**Line 21: Total Tax Due – Gasoline –**

Add Line ~~12~~ ¹¹, Column A, to Line ~~16~~ ¹⁵, Column A and enter the result in Column A. 15

21:**Line 22: Total Tax Due – Diesel –**

Add Line ~~12~~ ¹¹, Column B, to Line ~~20~~ ¹⁹, Column B and enter the result in Column B. 19

~~Line 23: Total Tax Due – Aviation –~~ Enter the amount from Line 12, Column D.

22:**Line 24: Combined Gasoline, Diesel, and Aviation**

Fuel Tax Due – Add Line 21, Column A, Line 22, ~~21~~ ²⁰, Column B, and Line 23, Column D, and enter the result in Column D and carry the total to Page 3, Line ~~24~~ ²².

22:

Lines ~~25~~ ²⁰ through ~~30~~ ²⁸ are on Page 3 of the return.

23:

Line 25: Ultimate Vendor Credit – Enter the amount from Schedule 12, Page 13, Line ~~25~~ ²⁴.

24:

Line 26: Credit Memos Issued by DOR – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

25:

Line 27: Tax Due with Return – Add Lines ~~25~~ ²³ and ~~26~~ ²⁴, and subtract the total from Line ~~24~~ ²² and enter the result.

26:

Line 28: Penalty – If your return is late, compute penalty as indicated in the General Information and enter the result.

27:

Line 29: Interest – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result. 2

28:

Line 30: Total Due with Return – Add the amounts from Lines 27, 28, and 29 and enter the result. This is the amount due with your return. 25, 26, and 27

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, undyed diesel, ~~and~~ ^{and} aviation fuel received or blended during the reporting period covered by this return.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the receipt schedule types from the Schedule of Receipts Table with the appropriate product type found in the Product Type Table. Both tables are located on the last page of these Instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the wholesaler shown on the face of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

B = Barge
BA = Book Adjustment (Blending of Fuel)
J = Truck
PL = Pipeline
R = Rail
S = Ship
ST = Stock Transfer - Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

Column (4): Point Of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. 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 Page 5, Section I, and enter in the box matching the appropriate schedule and product type.

Columns (10) and (11): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 1A. – Gallons Received – Florida Tax Paid

Use this schedule to report receipts of tax-paid fuel on which Florida tax was charged at the time of purchase. List each purchase of tax-paid fuel in detail.

Note: If you convert or blend gasoline with a blend stock to produce gasohol, you will report the gallons of gasohol converted from gasoline on 1A after completing a book adjustment using Schedule 5B. See 2B for more details.

Carry the total from this schedule to Page 5, Section I, Line 1 of the return.

Schedule 1B – Gallons Received from Supplier for Export – Other State’s Taxes Paid

Use this schedule to report the gallons of fuel you received from a terminal supplier where the terminal supplier collected the fuel tax for the state to which the fuel is exported. Complete this schedule in detail, listing each receipt of fuel destined for export.

Carry the total from this schedule to Page 5, Section I, Line 2 of the return.

Schedule 2A – Gallons Received – Tax Unpaid (Imports)

Use this schedule to report receipts of untaxed gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, ~~undyed kerosene, or aviation~~ fuel. Include any untaxed imports or shipments diverted to Florida.

Insert A

Complete this schedule in detail, listing each receipt of imported taxable fuel.

Carry the total from this schedule, by product type, to Page 5, Section I, Line 3 of the return.

Schedule 2B – Total Product Received or Blended – Florida Tax Unpaid

Use this schedule to report the receipt of:

- Untaxed products sold for use as motor or diesel fuel.
- Untaxed blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, and waste oil) used to increase the volume of motor fuel, diesel fuel, or aviation fuel.
- ~~Internal receipts of aviation gasoline or aviation jet fuel which has been converted from an aviation product type to another taxable product type (e.g.,~~

~~aviation gasoline [Product Type 125] to highway use gasoline [Product Type 065]).~~

~~**Note:** See Schedule 5HW for instructions on converting aviation gasoline for highway use.~~

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

- 1a. Report the receipt of untaxed denatured ethanol to be blended with gasoline on Schedule 2B as **Product Type E00**.
Or
- 1b. Report the receipt of tax paid denatured ethanol to be blended with gasoline on Schedule 1A as **Product Type E00**.
2. Report the disbursement of denatured ethanol to be blended with gasoline on Schedule 5B as **Product Type E00**. This internal disbursement/exchange shows the conversion of ethanol (disbursed for blending) to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.

Note: Report denatured ethanol in Column A with gasoline and gasohol.

3. Report the receipt of denatured ethanol, which is blended with gasoline, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 124** in Column 9. Enter 999999991 for all other columns. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B.
4. Report the disbursement of gasoline, to be blended with denatured ethanol, on Schedule 5B as **Product Type 065**. This internal disbursement/exchange shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to gasohol in Column 10. Enter 999999991 for all other columns.
5. Report the receipt of gasoline, blended with denatured ethanol, on Schedule 1A as **Product Type 124**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to gasohol in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5B. Enter 999999991 for all other columns.
6. Report the disbursement of the combined gasoline and ethanol blend (gasohol) on the appropriate disbursement schedule as **Product Type 124**.

Report this information in detail on a transaction-by-transaction basis.

Gasoline Blends (Other than Gasohol) – Use the following instructions if you blend gasoline with non-tax paid blend products to expand the gallons of gasoline available for sale or use.

1. Report the receipt of non-tax paid blend products on Schedule 2B as **Product Type 065**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.
2. Report the disbursement of the gasoline and blend stock on the appropriate disbursement schedule as **Product Type 065**. Report this information in detail on a transaction-by-transaction basis.

Diesel Blends

Undyed Diesel and Biodiesel Blends – Use the following instructions if you blend biodiesel with undyed diesel fuel to expand the gallons of undyed diesel available for sale or use.

1. Report the receipt of biodiesel to be blended with undyed diesel fuel on the appropriate receipt schedule as **Product Type B00**. Report this information in detail on a transaction-by-transaction basis.
2. Report the disbursement of biodiesel to be blended with undyed diesel fuel on Schedule 5A as **Product Type B00**. This internal disbursement/exchange shows the conversion of biodiesel to undyed diesel fuel for inventory reporting purposes. Report the disbursement as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 9, and the net gallons converted to undyed diesel in Column 10. Enter 999999991 for all other columns.
3. Report the receipt of biodiesel, which is blended with undyed diesel fuel, on Schedule 1A as **Product Type 167**. Report the receipt as a summary roll-up by entering “BA” in Column 3, “SUM” in Column 8, and the net gallons converted to **Product Type 167** in Column 9. The net gallons reported on Schedule 1A must equal the internal disbursement gallons reported on Schedule 5A. Enter 999999991 for all other columns.
4. Report the receipt of undyed diesel fuel, which is blended with biodiesel, on the appropriate schedule of receipts as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.
5. Report the disbursement of the biodiesel and undyed diesel fuel blend on the appropriate disbursement schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Diesel Blends Other than Biodiesel – Use the following instructions if you blend tax paid undyed diesel

fuel with a non-tax paid product, such as waste oil, to expand the gallons of diesel fuel available for use or sale.

1. Report the receipt of untaxed paid blend products on Schedule 2B as **Product Type 167**. Report the receipt as a summary roll-up by entering "BA" in Column 3, "SUM" in Column 8, and the net gallons in Column 9. Enter 999999991 for all other columns.

Note: No internal transfer of diesel fuel is required, as in the case of gasoline blended with alcohol, since the blending of the untaxed product with the tax paid undyed diesel does not change the product type from undyed diesel. Report this information in detail on a transaction-by-transaction basis.

2. Report the disbursement of the undyed diesel and untaxed blend product on the appropriate schedule as **Product Type 167**. Report this information in detail on a transaction-by-transaction basis.

Report a roll-up total for the month using Schedule 2B with the appropriate product type for the:

- receipt of alcohol that is blended with gasoline to make gasohol,
- receipt of other blend stocks (i.e., alcohol, natural gasoline, toluene, benzene, waste oil, ~~kerosene~~, biodiesel) used to increase the volume of motor fuel, ~~or diesel fuel, or aviation fuel,~~
- ~~conversion of aviation fuel to highway use, or~~

Enter "BA" in Column 3, "SUM" in Column 8, and the total net gallons blended, converted, or sold in Column 9. Enter 999999991 for all other columns.

Schedules of Disbursements (Pages 9 and 10)

Use this schedule to report disbursements of fuel for the collection period.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the 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 Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

Option 3. When the origin or destination is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin or destination if the point of origin or destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Column (5): Not required for Florida reporting purposes.

Columns (6) and (7): Sold to/Purchaser's Name/FEIN – Enter the name and FEIN of the company the product was sold to.

Column (8): Date Shipped – Enter the date the product was shipped.

Column (9): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack. If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Column (10): Net Gallons – Enter the net amount of whole gallons disbursed. Provide a grand total for Column 10 on the last page for each schedule type/product type. Carry the total forward to Page 5, Section II, and enter it on the line matching the appropriate schedule type total.

Columns (11) and (12): Not required for Florida reporting purposes.

Schedule Type Identifying Information

Schedule 5A - Diesel Gallons Delivered – All Taxes Collected

Use this schedule to report all disbursements of dyed and undyed diesel fuel, biodiesel, and dyed kerosene.

You may summarize sales of dyed diesel to other wholesalers or to terminal suppliers by purchaser instead of reporting each transaction. Enter the purchaser's name and FEIN in Columns 6 and 7, enter "SUM" in Column 9, and enter the total net gallons sold to that purchaser in Column 10. Enter 999999990 for all other columns.

You may summarize sales of dyed biodiesel and dyed diesel to retailers and end-users as a roll-up total of all such sales during the month. Enter "SUM" in Column 9 and enter the total net gallons sold in Column 10. Enter 999999990 for all other columns.

Carry the total from this schedule to Page 5, Section II, Line 2 on the return.

Schedule 5B – Gallons Delivered – State Tax Collected (Gasoline/Aviation)

Use this schedule to report:

- disbursements of gasoline, gasohol, ^{or} denatured ethanol, ~~or aviation fuel (jet fuel, aviation gasoline)~~ to terminal suppliers, importers, or other wholesalers;
- disbursements of ~~aviation fuel~~ to retail dealers and end-users;
- internal disbursements of gasoline blended with alcohol to create gasohol.

^{and} You must list in detail each disbursement of gasoline, gasohol, denatured ethanol, ~~and aviation fuel~~. Do not use this schedule to report:

- gallons of gasoline, gasohol, or denatured ethanol used to fuel company-owned vehicles; refer to Schedule 5LO,
- disbursements of aviation fuel converted for highway use; ~~refer to Schedule 5HW.~~

Gasoline Blended with Alcohol: The gallons of gasoline being blended with alcohol are reported as an internal disbursement/exchange of product from/to the reporting wholesaler of **Product Type 065** on Schedule 5B. This transfer permits the reporting wholesaler to convert the gasoline to gasohol for inventory reporting purposes. The gallons of gasoline being blended with alcohol are reported, at the same time, as a receipt of gasohol (**Product Type 124**) on Schedule 1A. See 2B for more details.

Carry the total from this schedule to Page 5, Section II, Column A or D, Line 3 of the return.

~~Schedule 5HW – Aviation Fuel Converted for Highway Use~~

~~Use Schedule 5HW to report aviation gasoline for use other than in an aircraft; and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate Schedule 5HW for each product type reported.~~

Conversion of Aviation Gasoline for Use Other Than in an Aircraft: Complete the following steps if you used or sold aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to ~~receive a credit of aviation fuel tax and~~ pay the motor fuel tax required by Part 1 of Chapter 206, F.S.

- ~~Report an internal disbursement of aviation gasoline (Product Type 125) on Schedule 5HW to show a reduction of aviation gasoline in inventory.~~
- ~~Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.~~
- ~~Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 4 of the return.~~
- ~~Calculate a credit for Schedule 5HW, aviation fuel converted for use other than in an aircraft by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).~~
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2B.

Used for Any Purpose other than in an Aircraft

Tax Rate on Aviation Gasoline by Product and Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
~~Gasoline (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)~~	~~Chapter 206, Part III, F.S. (\$0.069 per gallon) \$0.0271~~	~~Chapter 206, Part I, F.S. Rates vary by county. For all rates, visit floridarevenue.com/taxes/rates and select Fuel and Pollutant Tax Rates.~~	~~Chapter 206, Part I, F.S. For all rates, visit floridarevenue.com/taxes/rates and select Fuel and Pollutant Tax Rates.~~
Not Gasoline (Octane $\leq$ 75 or Lead Content $>$ 0.05 grams per gallon)	~~Chapter 206, Part III, F.S. (\$0.069 per gallon) \$0.0271~~	~~Chapter 206, Part I, F.S. Rates vary by county. For all rates, visit floridarevenue.com/taxes/rates and select Fuel and Pollutant Tax Rates.~~	~~Chapter 212, F.S. 6% + Surtax on the total sales price.~~

- When selling to licensed terminal suppliers or wholesalers report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5B.
- When selling to end-users report the sale/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12).

Note: The rate of tax on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart (on Page 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 an internal disbursement of jet fuel (Product Type 130) or undyed kerosene (Product Type 142) on Schedule 5HW to show a reduction of jet fuel or undyed kerosene in inventory.~~
- ~~Report internal disbursements used to convert products on Schedule 5HW as a roll-up for each product type by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.~~
- ~~Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 4 of the return.~~
- ~~Calculate a credit for Schedule 5HW, jet fuel or undyed kerosene converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).~~
- ~~Report a receipt of the undyed diesel (Product Type 167) on Schedule 2B.~~
- When selling to licensed wholesalers or end-users report the sale/disbursement of undyed diesel (**Product Type 167**) on Schedule 5A. **Insert B**

Schedule 5LO – Gasoline/Gasohol Delivered to Retail Locations and End-Users

Report disbursements of gasoline, gasohol, or denatured ethanol sold to retail dealers, or end-users.

You are considered an end-user if you deliver motor fuel to company-owned stations or use motor fuel in company-owned vehicles. List in detail, each disbursement of gasoline or gasohol sold. Complete a separate Schedule 5LO for disbursements of gasoline and disbursements of gasohol.

If you are filing a paper return, complete Schedule 5LO and transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12). The gallon total from Schedule 5LO disbursements should equal the gallon total reflected on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you file your tax information electronically, you are not required to transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet

(Schedule 11), the system will do it for you. The system will also transfer the total Schedule 5LO gallons to Page 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued.

Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1.

Note: The local option taxes you report on this schedule are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Schedule 7A – Gallons Exported by Other Than Bulk Transfer (Licensed Exporters Only)

Use this schedule to report gallons of dyed diesel and tax-paid gallons of gasoline, gasohol, undyed diesel, or biodiesel, ~~or aviation~~ fuel that you export by common or private carrier. List each export in detail.

Carry the total from this schedule to Page 5, Section II, Line 5 on the return.

Schedule 7B – ~~Gallons Exported~~ ^{and} Gallons Exported – Other State's Tax Paid to Supplier (Licensed Exporters Only)

Use this schedule to report exports of gasoline, undyed diesel, dyed diesel, biodiesel, ~~and aviation~~ fuel when the destination state's tax is paid to the supplier at the time of purchase or receipt, and the supplier remits the tax directly to the destination state. List each export in detail. A copy of the state of destination's tax return is required to support the gallons of fuel reported on this schedule.

Carry the total from this schedule to Page 5, Section II, Line 6 of the return.

Schedule 8 – Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)

Use this schedule to report sales of gasoline, gasohol, denatured ethanol, undyed diesel, dyed diesel, or biodiesel, ~~or aviation~~ fuel to the U.S. government or its agencies in quantities of 500 gallons or more. List each disbursement in detail.

Carry the total from this schedule to Page 5, Section II, Line 7 of the return.

or aviation fuel converted to motor fuel used on highways.

Schedule 10 – Gallons of Undyed Diesel Fuel/~~Jet Fuel, or Aviation Gasoline~~ Delivered to Other Tax-exempt Entities

Use this schedule to report:

- sales of undyed diesel fuel or undyed biodiesel to farmers for agricultural purposes,
- ~~• sales of jet fuel or prepackaged undyed kerosene in quantities of five (5) gallons or less,~~
- ~~• deliveries of undyed kerosene to residential addresses for home heating, or~~
- ~~• deliveries of undyed kerosene to retail dealers for home heating where the retail dealer is not capable of fueling vehicles from exempt storage tanks.~~
- ~~• sales of aviation fuel to the federal government when used in a governmental aircraft.~~
- ~~• sales of aviation fuel to qualified air carriers who hold a valid air carrier exemption certificate issued by the Department.~~
- ~~• sell or use aviation gasoline with an octane rating less than 75 or a lead content greater than 0.05 grams per gallon, for use other than in an aircraft.~~

Special Provision For Sales to Farmers: If you make deliveries of undyed diesel or undyed biodiesel to farmers who have multiple tank locations in the same county, all of which must be registered with the DEP, you may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under one DEP facility number.

If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32314-6417, or call 850-617-8594, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from that county that will be rolled-up under one DEP facility number.

To summarize, enter the selected DEP facility number in Column 4, Point of Destination; the purchaser name and FEIN in Columns 6 and 7; the word "SUM" in Column 9; and the total net gallons delivered to that DEP facility number in Column 10. Enter 999999995 for all other columns.

Deliveries to facilities not registered with the DEP:

If the undyed diesel, biodiesel, kerosene, or jet fuel is delivered to a storage tank that is not required to be registered with DEP, the deliveries may be summarized by roll-up total of all such disbursements during the month. To summarize by roll-up total, enter the word "SUM" in Column 9, and enter the total net gallons delivered to non-DEP locations in Column 10. Enter 999999993 for all other columns.

Deliveries of undyed diesel and biodiesel

~~**Aviation Gasoline Delivered or Used** – Use Schedule 10 to report sales or use of aviation gasoline, with an octane rating less than 75 or a lead content greater than 0.05 grams per gallon, for use other than in an aircraft. The use of this schedule will allow you to receive a credit of aviation fuel tax. However, sales tax administered under Chapter 212, F.S., is due if the fuel meets the~~

~~specifications and use defined above. Please reference schedule 5HW instructions for additional information on aviation gasoline.~~

Carry the total from this schedule for undyed diesel (**Product Type 167**) or undyed biodiesel (**Product Type B00**) to Page 5, Section II, Column B, Line 8 of the return.

~~Carry the total from this schedule for jet fuel (**Product Type 130**) or undyed kerosene (**Product Type 142**) sold for home heating fuel to Page 5, Section II, Column D, Line 8 of the return.~~

~~Carry the total from this schedule for aviation gasoline (**Product Type 125**) used for purposes other than in an aircraft to Page 5, Section II, Column D, Line 8 of the return.~~

To calculate the qualifying credit for taxes previously paid, carry the total gallons from this schedule (Page 10) to Schedule 12, Page 13, Line 1 (Ultimate Vendor 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, and gasoline or gasohol you use in your own vehicles before completing this worksheet.

When filing your return electronically, do not transfer the Schedule 5LO transaction information to the Retail Local Option Tax Worksheet (Schedule 11), the filing system will do this for you. The system also transfers the total gallons from Schedule 5LO to Page 5, Section II, Column A, Line 1 for you, if you have included a valid DEP facility number of the retail dealer or end-user location where the gasoline or gasohol was delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1's (e.g., Alachua = 011111111).

Note: If you are filing a paper return, once Schedule 5LO is completed, you must transfer the information by product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) to the appropriate county listed on this schedule. The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and will issue a notice of additional tax due. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1 of the return.

Note: The rates on this schedule have been reduced by the minimum local option tax. The minimum local option tax is defined as the smallest local option tax imposed in all 67 Florida counties. This tax is added to the state tax to create a combined rate, which is used in the calculation on Page 4, Line 8 of the return. The remaining portion above the minimum local option tax will be printed on and used as part of the calculation on Schedule 11.

You must prepare a separate Local Option Tax Worksheet for each product type (065 – Gasoline, 124 – Gasohol, E00 – Denatured Ethanol) sold to end-users and retail stations.

Report the total gallons of motor fuel in Column A based on the county where the end-user or retail dealer is located. Gallons must be reported for each county even if the rate indicated on this worksheet is zero.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Line ~~13~~, 12, Column A, on Page 4 of the return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Line ~~15~~, 14, Column A, Page 4 of the return.

Note: The local option taxes you report on this worksheet (Schedule 11) are due at the time of sale, delivery, or consignment to retail dealers, resellers, or end-users.

Ultimate Vendor Credits Worksheet – Schedule 12 (Page 13)

You must complete and submit this schedule to claim a credit for transactions that are tax exempt or taxable at a greater rate (e.g., ~~aviation fuel converted to highway use~~) if you:

- sell undyed diesel fuel or undyed biodiesel to farmers that is used for agricultural purposes;
- sell gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, undyed kerosene, ~~or aviation fuel to the U.S. government in quantities of 500 gallons or more per delivery;~~

or

- export tax-paid fuel;
- ~~sell jet fuel (Product Type 130) or undyed kerosene (Product Type 142) converted to home heating fuel in quantities of five (5) gallons or less;~~
- ~~deliver kerosene to residential addresses for home heating; or~~
- ~~deliver to retail dealers for home heating where the retail dealer is not capable of fueling vehicles with kerosene from exempt storage tanks; or~~
- ~~convert and sell aviation gasoline or jet fuel for use other than in an aircraft.~~

Carry the total from this worksheet (Schedule 12, Page 13) to Line ~~25~~ of the return.

23

Use this worksheet to claim an offsetting credit against tax previously paid or a reported tax liability for taxable transactions occurring during the same reporting month. You may apply for a refund by filing Form DR-26, *Application for Refund*, with the Department instead of claiming a credit.

~~You may also use this worksheet to claim a credit for aviation fuel tax:~~

- ~~paid to your Florida supplier, at the time of purchase; or~~
- ~~self-accrued on imported undyed kerosene for aviation fuel which is converted to highway use and reported on Schedule 5HW.~~

Schedule 12 Instructions for Shared Collection Allowance Add-Back

The Ultimate Vendor Credits Worksheet (Schedule 12) will allow a wholesaler who is claiming a credit to calculate a “shared collection allowance add-back” amount on qualifying sales of fuel on which tax was paid at the time of purchase.

The Ultimate Vendor 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~~ 16 through ~~23~~ 22 will assist you in calculating the “shared collection allowance add-back” for one-half of the collection allowance. The “shared collection 15 allowance add-back” is then added to Line ~~16~~ 16 (Ultimate Vendor Credit Calculation) to arrive at Line ~~24~~ 24 (Allowable Ultimate Vendor Credit). 23

The calculations for lines ~~6~~ 5 through ~~24~~ 23 allow you to calculate the net tax credit taken against Line ~~24~~ 22 “Combined Net Tax Due” (Page 4, Line ~~26~~ 26 of the return), after all collection allowances for state and local option taxes have been subtracted. 22

(on schedule 12, Page 13)

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~~)
~~5HW.~~	~~Gallons of Aviation Fuel Converted for Highway Use~~
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users
7A.	Gallons Exported by Other Than Bulk Transfer - Florida Tax Paid
7B.	Gallons Exported by Supplier - Tax Self-accrued by Supplier for Another State
8.	Gallons Delivered to U.S. Government - Tax Exempt (500 Gallons or more)
10.	Gallons of Undyed Diesel/ ~~Jet Fuel~~ Delivered to Other Tax-exempt Entities

A.

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.

B.

Report a receipt of the converted product as undyed diesel (Product Type 167) on Schedule 2B.

C.

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.

D.

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).

Table of Product Types

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
Column C	~~Column D~~
226 – high sulfur dyed diesel	~~125 – aviation gasoline~~
227 – low sulfur dyed diesel	~~130 – jet fuel~~
D00 – dyed biodiesel (B100)	~~142 – undyed kerosene~~
072 – dyed kerosene	

Tax forms and publications are available at **floridarevenue.com/forms**.

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 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.

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**.*

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.



Instructions for Filing Mass Transit System Provider Fuel Tax Return

For Calendar Year

R. XX/XX

Effective XX/XX

DR-309633N

R. 01/24

Rule 12B-5.150, F.A.C.

Effective 01/24

Page 1 of 4

General Instructions

Who Must File?

Licensed mass transit system providers must use this return monthly to report acquisitions, inventory, and use of gasoline, undyed diesel, dyed diesel, and biodiesel fuel. This return is also used to report credits of tax-paid gasoline, undyed diesel, and biodiesel fuel used on the highway, and to pay tax for the use of dyed diesel on the highway as defined under section (s.) 206.87(1)(a) and (b), Florida Statutes (F.S.).

Counties or municipalities that use fuel for both highway use as a mass transit system provider and as a local government user must have separate licenses for each function and file separate returns. Fuel used by a mass transit system provider must be reported on the *Mass Transit System Provider Fuel Tax Return* (DR-309633). Fuel for county and municipal highway use must be reported on the *Local Government User of Diesel Fuel Tax Return* (DR-309634).

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If you do not file your return electronically, it must be post-marked or hand-delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Electronic Filing: File your *Mass Transit System Provider Fuel Tax Return* by using our online application. You may enroll to file electronically at floridarevenue.com/taxes/eEnroll.

Insert A

File and Pay Electronically: Licensed mass transit system providers are required to file and pay electronically. There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

Tracking Systems Reporting Requirements Penalty

This penalty is assessed if a licensed mass transit system provider does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A licensed mass transit system provider who does not file properly will be notified by the Department in writing. The licensed mass transit system provider will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Electronic Submission Penalty This penalty is imposed if a licensed mass transit system provider remitted more than

~~\$5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a retailer has tax remittance greater than \$5,000 and did not file or pay electronically.~~

~~Enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll.~~

Keep the confirmation number in your records.

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. You must send electronic payments on or before the initiation deadlines. Check the *Calendar of Electronic Payment Deadlines* (Form DR-659). Visit floridarevenue.com/forms in the eServices section for information on filing and paying taxes electronically.

If you do not file your payment electronically, it must be post marked or hand delivered to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, payments will be accepted as timely if filed on the next business day.

Late Returns: If your payment or return is late, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted online at floridarevenue.com/taxes/rates.

Tax and Credit Rates: The applicable tax and credit rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties, as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S., are published annually in Taxpayer Information Publications and 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 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be

reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Biodiesel Product Types

Biodiesel (B100): Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Biodiesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel, are included in the definition of diesel. These products are taxable at the diesel fuel rate when produced in or imported into this state in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**. Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Column B, Line 2. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**). Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Column B, Line 2. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Column C, Line 2.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97 % gasoline by volume to render the product unsuitable for human consumption.

Note: Motor Fuel tax is due on all gallons of fuel grade ethanol.

Gasohol (124): “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

Line-by-Line Instructions

Do not make entries in shaded areas.

When reporting less than 0.50 gallons, round down to the nearest whole gallon, if 0.50 or more, round up to the nearest whole gallon.

Part I – Gasoline

Line 1: Beginning physical inventory – The amounts entered on Line 1 must be the same as the ending physical inventory amounts from Line 5 of your previous month’s return.

Line 2: Receipts – Report the total gallons of gasoline and gasohol from the Mass Transit and Local Government User - Schedule of Receipts on Line 2, Column A of your return. Report only the gallons of gasoline and gasohol received during the reporting period.

Line 3: Disbursements – Report the total gallons of gasoline and gasohol from the Mass Transit and Local Government User - Schedule of Disbursements on Line 3, Column A of your return. Report only the gallons of gasoline and gasohol disbursed during the reporting period.

Line 3a. Off-highway use – Report gallons of fuel used for “off-road” purposes. These gallons do not qualify for a refund.

Line 3b. Not applicable to mass transit systems providers.

Line 3c. On-highway use – Report gallons of fuel used in motor vehicles operated by the mass transit system provider.

Line 4: Gain or loss – Enter the number of gallons of gasoline and gasohol gained or lost in storage due to changes in temperature or spillage. Do not report gallons lost as a result of theft.

Line 5: Ending physical inventory – Enter the actual physical inventory as of the final day of the reporting period. The measurement must equal the result of Line 1 plus Line 2 minus Lines 3a and 3c plus or minus Line 4.

Line 6: Gallons entitled to credit – Enter the total of Line 3c minus any gains reported on Line 4.

Line 7: Gasoline credit – Multiply Line 6, Column A by Rate 1 listed above Part I - Gasoline. Enter the result on Line 7, Column A. Carry the total value to Page 3, Line 10b.

Part II – Diesel

Line 1: Beginning physical inventory – The amounts entered on Line 1 must be the same as the ending physical inventory amounts reported on Line 5 of your previous month’s return.

Enter gallons of undyed diesel on Line 1, Column B and gallons of dyed diesel on Line 1, Column C.

Line 2: Receipts – Enter the total gallons of diesel fuel reported on your schedule of receipts (Schedule 1A or Schedule 2A). Enter undyed diesel on Line 2, Column B and dyed diesel on Line 2, Column C of your return. Report only

the gallons of undyed and dyed diesel fuel received during the reporting period.

Line 3: Disbursements – Report the total gallons of undyed and dyed diesel disbursed (used) during the month. Enter undyed diesel on Line 3, Column B and dyed diesel on Line 3, Column C of your return. Report only the gallons of undyed and dyed diesel fuel disbursed during the reporting period.

Line 3a. Off-highway use – Report gallons of fuel used for “off-road” purposes. These gallons do not qualify for refund.

Line 3b. Not applicable to mass transit systems providers.

Line 3c. On-highway use – Report gallons of fuel used in motor vehicles operated by the mass transit system provider.

- Report gallons of tax-paid undyed diesel fuel in Column B. These gallons qualify for a refund.
- Report gallons of untaxed dyed diesel fuel in Column C. These gallons are subject to tax.

Line 4: Gain or loss – Enter the number of gallons of diesel gained or lost in storage due to changes in temperature or spillage. Do not report gallons lost as a result of theft. Enter gallons of undyed diesel fuel on Line 4, Column B or gallons of dyed diesel fuel on Line 4, Column C.

Line 5: Ending physical inventory – Enter the actual physical inventory as of the final day of the reporting period.

Line 6: Taxable gallons – Carry the total gallons of dyed diesel fuel from Part II, Line 3c, Column C to Line 6, Column C.

Line 7: Tax due – Multiply Line 6, Column C by the tax rate on Line 7. Enter the result on Line 7, Column C. Carry the total to Page 3, Line 9.

Line 8: Diesel fuel credit – Subtract any gain reported on Line 4, Column B from Line 3c, Column B. Multiply the result by the credit rate on Line 8 and enter the result. Carry the diesel fuel credit value to Page 3, Line 10a.

Line 9: Total diesel fuel tax due – Carry the total from Page 4, Part II, Line 7, Column C to Line 9.

Line 10a: Diesel fuel tax credit – Carry the total from Page 4, Part II, Line 8, Column B to Line 10a.

Line 10b: Gasoline fuel tax credit – Carry the total from Page 4, Part I, Line 7, Column A to Line 10b.

Line 11: Combined credits – Add Lines 10a plus 10b.

Line 12: Net tax due – Subtract Line 11 from Line 9. If Line 11 is greater than Line 9, enter the difference in brackets on Line 12 and carry the amount to Line 16.

If your return and payment are submitted on time you may skip to Line 15.

Line 13: Penalty – If your return or payment is late, compute penalty as indicated in the General Instructions under Late Returns and enter the result.

Line 14: Interest – If your tax payment is late, compute interest as indicated in the General Instructions under Late Returns and enter the result.

Line 15: Total due with return – If Line 9 is greater than Line 11; enter the result of Line 9 minus Line 11 plus Lines 13 and 14 on Line 15. This is the amount of tax, penalty, and interest you owe with your return.

Line 16: Amount to be refunded – If Line 11 is greater than Line 9, enter the result of Line 11 minus Line 9.

Schedule Instructions

You must provide completed schedules of receipts for all gasoline, gasohol, and diesel transactions. You must file a separate schedule for each type of fuel received. If you need additional copies of schedules you may make as many copies as you need to provide the required information. You must submit required schedule information in the same format as the schedules provided.

Schedule of Receipts (Pages 5 and 6)

The following schedule types provide detail in support of the amounts shown as receipts on your return. Use this schedule to report receipts of gasoline, gasohol, and diesel on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each receipt before your return is considered complete.

If you submit a fuel management report for the detail required on the Schedule of Receipts, it must include a summary total entry for each supplier you acquire product from. The fuel management report must be in the same format and provide the same information as the schedules provided.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following receipt schedule types with the appropriate product type.

- 1A.** Gallons Received – Florida Tax Paid (Gasoline or undyed diesel including undyed biodiesel)
- 2A.** Gallons Received – Tax Unpaid (Dyed Diesel and any untaxed biodiesel)

Name of Mass Transit System, County, Municipality, or School District, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting mass transit system provider shown on the front of the tax return.

Column Instructions

Column (1): Name of Supplier – Enter the name of the supplier that sold you the product.

Column (2): Supplier's FEIN/DEPN – Enter the FEIN/DEPN of the supplier that sold you the product. Visit floridarevenue.com/taxes/fuel for the tank facility database to obtain the DEPN (Department of Environmental Protection Number) for your supplier.

Column (3): Date Received – Enter the date the product was delivered to you.

Column (4): Invoice Number – Enter the invoice or other document number issued by the supplier.

Column (5): Gallons Received – Enter the net amount of whole gallons received.

You Must Sign and Date Your Return.

Table of Schedule Types	
Schedule of Receipts - Use one of the following schedule types for each product type reported.	
1A	Gallons Received - Florida Tax Paid
2A	Gallons Received - Tax Unpaid

The table below lists the reportable product types and the appropriate columns on the tax return.

Table of Product Types
Section A 065 Gasoline 124 Gasohol
Section B 167 Low Sulfur Diesel #2/Undyed/Blended Biodiesel (B20, B10, B5, B2) B00 - Undyed/Unblended Biodiesel (B100)
Section C 226 High Sulfur Diesel Fuel-Dyed 227 Low Sulfur Diesel Fuel-Dyed D00 Dyed Biodiesel (B100)

Tax forms and publications 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 more information on Fuel Tax, visit floridarevenue.com/taxes/fuel. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.

Form DR-309633	Mass Transit System Provider Fuel Tax Return	Rule 12B-5.150, F.A.C.
Form DR-309634	Local Government User of Diesel Fuel Tax Return	Rule 12B-5.150, F.A.C.

Form DR-309654

Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Mass Transit System Providers and Local Government User of Diesel Fuel Tax Returns
Rule 12B-5.150, F.A.C.



FLORIDA

Instructions for Filing Local Government User of Diesel Fuel Tax Return For Calendar Year

R. XX/XX
Effective XX/XX

DR-309634N

R. 01/24

Rule 12B-5.150, F.A.C.

Effective 01/24

Page 1 of 5

General Information

Who must file?

Licensed local government users must use this return monthly to report acquisitions, inventory, and use of gasoline, undyed diesel, dyed diesel, and biodiesel fuel. This return is also used to report credits of tax-paid gasoline, undyed diesel, and biodiesel fuel used on the highway, and to pay tax for the use of dyed diesel on the highway as defined under section (s.) 206.87(1) (a), (b), (c), and (d), Florida Statutes (F.S.).

Counties or municipalities that use fuel for both highway use as a mass transit system provider and as a local government user must have separate licenses for each function and file separate returns. Fuel used by a mass transit system provider must be reported on the *Mass Transit System Provider Fuel Tax Return* (DR-309633). Fuel for county and municipal highway use must be filed on the *Local Government User of Diesel Fuel Tax Return* (DR-309634).

A county or municipality that uses fuel for highway use may report that activity and school district activity on the same return if the FEIN for the county or municipality and school district are the same. If the school district has a different FEIN, the school district must file a separate return.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. ~~If you do not file your return electronically, it must be post marked or hand delivered to the Department on or before the 20th day of the month following the collection month.~~ If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Electronic Filing: File your *Local Government User of Diesel Fuel Tax Return* by using the Department's online application. You may enroll to file electronically on our website at floridarevenue.com/taxes/eEnroll.

File and Pay Electronically: Licensed local government users of diesel fuel are required to file and pay electronically. ~~There are two different penalties that may be assessed under Florida law that pertain to the electronic submission of a return or payment. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.~~

Tracking Systems Reporting Requirements Penalty— This penalty is assessed if a licensed local government user of diesel fuel does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A licensed local government user of diesel fuel who does not file properly will be notified by the Department in writing. The licensed local government user of diesel fuel will have three months from the date of notification to file electronically or

~~correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.~~

Electronic Submission Penalty— This penalty is imposed if a licensed local government user of diesel fuel remitted more than \$5,000 in tax during the State of Florida's prior fiscal year (July 1 through June 30) and did not file or pay electronically in the current year. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a retailer has tax remittance greater than \$5,000 and did not file or pay electronically.

~~Enroll to file and pay electronically at~~ **Keep the confirmation**
floridarevenue.com/taxes/eEnroll. **in your records.**

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. You must send electronic payments on or before the initiation deadlines. Check the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659). Visit the Department's website at floridarevenue.com/forms in the eServices section for information on filing and paying taxes electronically.

Late Returns: If your payment or return is late, a delinquency penalty of 10% of any tax due will be added for each month, or portion of a month, the return is late. The maximum penalty is 50% and the minimum is \$10, even if you file a tax return with no tax due. Florida law provides a floating interest rate for late payments of taxes due. Interest rates, including daily rates are published in Tax Information Publications (TIPs) that are updated semiannually on January 1 and July 1 of each year and posted online at floridarevenue.com/taxes/rates.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Tax and Credit Rates: The applicable tax and credit rates are entered by the Department. The state tax rate on fuel and the county fuel tax rates imposed by counties as provided in ss. 206.41, 206.87, 206.9825, 212.05, and 212.08(4), F.S.,

Insert

A

are published annually in TIPs on the Department's website at floridarevenue.com/taxes/rates.

Reporting of Biodiesel Product Types

Biodiesel (B100): Biodiesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel, are included in the definition of diesel. These products are taxable at the diesel fuel rate when produced in or imported into this state in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**. Report tax paid fuel on Schedule 1A, and carry the total gallons to Part II, Line 2, Column D, F, or H. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

Note: Municipalities, counties, and school districts that produce biodiesel for sale must obtain a wholesalers license and report inventory, production and sales on the *Wholesaler/Importer Fuel Tax Return* (DR-309632).

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**). Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part II, Line 2, Columns D, F, and H. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report tax unpaid fuel on Schedule 2A, and carry the total gallons to Page 4, Part II, Line 2, Column E, G, or I.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. Report tax paid fuel on Schedule 1A, and carry the total gallons to Page 4, Part I, Line 2, Column A, B, or C.

Note: Motor fuel tax is due on all gallons of fuel grade ethanol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel which contains not more than 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 on Page 4, Part I, Line 2, Column A, B, or C.

Line-by-Line Instructions

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.

Counties, municipalities, and school districts must report information in the appropriate columns in Part I and Part II of the return.

Part I - Gasoline

Line 1: Beginning physical inventory – The amounts entered on Line 1 must be the same as the ending physical inventory amounts from Line 5 of your previous month's return.

Line 2: Receipts – Report the total gallons of gasoline and gasohol from the Local Government User - Schedule of Receipts on Line 2, Column A, B, or C of your return based on your filing entity type. Report only the gallons of gasoline and gasohol received during the reporting period.

Line 3: Disbursements – Report the total gallons of gasoline and gasohol from the Local Government User - Schedule of Disbursements on Line 3, Column A, B, or C of your return based on your filing entity type. Report only the gallons of gasoline and gasohol disbursed during the reporting period.

Line 3a: Off-highway use – Report gallons of fuel used for "off-road" purposes. These gallons do not qualify for a refund.

Line 3b: Sales – Report gallons of fuel you held in storage and sold. These gallons do not qualify for refund.

Line 3c: On-highway use – Report gallons of fuel used in motor vehicles operated by the municipality, county, or school district, which qualify for refund.

Line 4: Gain or loss – Enter the number of gallons of gasoline and gasohol gained or lost in storage due to changes in temperature or spillage on Line 4, Columns A, B, and C of your return based on your filing entity type. Do not report gallons lost as a result of theft.

Line 5: Ending physical inventory – Enter the actual physical inventory as of the end of the last day of the collection period. Line 5 must equal Line 1 plus Line 2 minus Lines 3a, 3b, and 3c plus or minus Line 4.

Line 6A: Gallons entitled to credit – Enter the total of Line 3c minus any gain reported on Line 4.

Line 6B: Credit Rate – The credit rate is entered by the Department.

Line 7: Gasoline credit – Multiply Line 6A, Columns A, B, and C by the credit rate (Line 6B) and enter the results in Columns A, B, and C.

Line 8: Total gasoline credit – Add Line 7, Columns A, B, and C.

Part II - Diesel

Line 1: Beginning physical inventory – The amounts entered on Line 1 must be the same as the ending physical inventory amounts reported on Line 5 of your previous month's return.

- Report gallons of tax paid diesel fuel in inventory in Columns D, F, and H based on your filing entity type.
- Report gallons of tax unpaid diesel fuel in inventory in Columns E, G, and I based on your filing entity type.

Note: See biodiesel and biodiesel blends.

Line 2: Receipts – Report the total gallons of diesel from the Local Government User - Schedule of Receipts on Line 2, Columns D, E, F, G, H, and I of your return based on your filing entity type. Report only the gallons of tax paid or unpaid diesel received during the reporting period.

Line 3: Disbursements – Report the total gallons of diesel from the Local Government User - Schedule of Disbursements on Line 3, Columns D, E, F, G, H, and I of your return based on your filing entity type. Report only the gallons of tax paid or unpaid diesel disbursed during the reporting period.

Line 3a: Off-highway use – Report gallons of fuel used for "off-road" purposes. These gallons qualify for refund.

Line 3b: Sales – Report gallons of fuel you held in storage and sold. These gallons do not qualify for refund.

Line 3c: On-highway use – Report gallons of fuel used in motor vehicles operated by the municipality, county, or school district, which qualify for refund.

- Report gallons of tax-paid diesel fuel in Columns D, F, and H. These gallons qualify for a refund.
- Report gallons of untaxed diesel fuel in Columns E, G, and I. These gallons are subject to tax.

Line 4: Gain or loss – Enter the number of gallons of tax paid or unpaid diesel gained or lost in storage due to changes in temperature or spillage, on Line 4, Columns D, E, F, G, H, and I based on the filing entity type. Do not report gallons lost as a result of theft.

Line 5: Ending physical inventory – Enter the actual physical inventory as of the end of the last day of the collection period. Line 5 must equal Line 1 plus Line 2 minus Line 3a, 3b, and 3c plus or minus Line 4.

- Report gallons of tax paid diesel fuel in Columns D, F, and H based on your filing entity type.
- Report gallons of tax unpaid diesel fuel in Columns E, G, and I based on your filing entity type.

Note: See biodiesel and biodiesel blends.

Line 6A: Taxable gallons – Enter the total gallons of tax unpaid diesel fuel from Part II, Line 3c, Columns E, G, and I.

Line 6B: Tax Rate – The tax rate is entered by the Department.

Line 7: Diesel fuel tax due – Multiply Line 6A, Columns E, G, and I by the tax rate (Line 6B) and enter the results in Columns E, G, and I.

Line 8: Diesel fuel credit (Off-highway use) – Multiply Line 3a, Columns D, F, and H by the credit rate and enter the results in Columns D, F, and H.

Line 9: Diesel fuel credit (On-highway use) – Subtract any gain reported on Line 4 from Line 3c for Columns D, F, and H. Multiply the results by the credit rate and enter the credit in Columns D, F, and H.

Line 10: Total diesel fuel credit – Add Line 8 to Line 9, Columns D, F, and H and enter the results.

Line 11: Total diesel fuel tax due – Enter the sum of Columns E, G, and I from Part II, Line 7.

Line 12a: Part II diesel fuel tax credit – Enter the sum of Columns D, F, and H from Part II, Line 10.

Line 12b: Part I gasoline fuel tax credit – Enter the amount from Part I, Line 8.

Line 13: Combined credits – Enter the sum of Line 12a plus Line 12b.

Line 14: Net tax due – Subtract Line 13 from Line 11.

Note: If Line 13 exceeds Line 11, enter the difference in brackets on Line 14.

If your return and payment are submitted on time, you may skip to Line 17.

Line 15: Penalty – If your return or payment is late, compute penalty as indicated on Page 1 under "Late Returns" and enter the result.

Line 16: Interest – If your tax payment is late, compute interest as indicated on Page 1 under "Late Returns" and enter the result.

Line 17: Total due with return – If Line 11 is greater than Line 13; enter the result of Line 11 minus Line 13 plus Lines 15 and 16 on Line 17. This is the amount of tax, penalty, and interest you owe with your return.

Line 18: Amount to be refunded – If Line 13 is greater than Line 11, enter the result of Line 13 minus Line 11 on Line 18.

Schedule Instructions

You must provide a completed schedule(s) of receipts for all gasoline, gasohol, and diesel transactions. You must file a separate schedule for each type of fuel received or sold. If you need additional copies of schedules, you may make as many copies as you need to provide the required information. You must submit required schedule information in the same format as the schedules provided.

Schedule of Receipts (Pages 5 and 6)

The following schedule types provide detail in support of the amounts shown as receipts on your return. Use this schedule to report receipts of gasoline, gasohol, and diesel on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each receipt before your return is considered complete.

If you submit a fuel management report for the detail required on the Schedule of Receipts, it must include a summary total entry for each supplier you acquire product from. The fuel management report must be in the same format and provide the same information as the schedules provided.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following receipt schedule types with the appropriate product type.

1A: Gallons Received – Florida Tax Paid (Gasoline or tax paid diesel including tax paid biodiesel)

2A: Gallons Received – Tax Unpaid (Dyed Diesel and any untaxed biodiesel)

Name of Local Government User, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting local government user shown on the front of the tax return.

Column Instructions

Column (1): Name of Supplier – Enter the name of the supplier that sold you the product.

Column (2): Supplier's FEIN/DEPN – Enter the FEIN or Department of Environmental Protection (DEP) number of the supplier that sold you the product. Visit floridarevenue.com/taxes/fuel for the tank facility database to obtain the DEPN (Department of Environmental Protection Number) for your supplier.

Column (3): Date Received – Enter the date you received the product.

Column (4): Invoice Number – Enter the invoice or other document number issued by the supplier.

Column (5): Gallons Received – Enter the net amount of whole gallons received.

Biodiesel Production – Report all biodiesel produced during the month on Schedule 2A (Schedule of Receipts – Local Government User). Summarize biodiesel production by entering your name and FEIN in Columns 1 and 2, the last day of the month in Column 3, sum in Column 4, and the total gallons produced for the month in Column 5.

Schedule of Disbursements (Pages 7 and 8)

The following schedule types provide detail in support of the amounts shown as disbursements to other local government users on your return. Use this schedule to report disbursements of gasoline, gasohol, and diesel (including biodiesel) on a transaction-by-transaction basis. You must fill out Columns 1 through 5 for each disbursement before your return is considered complete.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the following disbursement schedule types with the appropriate product type.

5A: Gallons Disbursed – Tax Paid

6B: Gallons of Dyed Diesel Disbursed – Florida Tax Unpaid

Name of Local Government User, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the reporting local government user shown on the front of the tax return.

Column Instructions

Column (1): Name of Purchaser – Enter the name of the purchaser that bought the product from you.

Column (2): Purchaser FEIN – Enter the FEIN of the purchaser that bought the product from you.

Column (3): Date Sold – Enter the date you sold the product.

Column (4): Document Number – Enter the invoice or other document number you issued to the purchaser.

Column (5): Gallons Sold – Enter the net amount of whole gallons sold.

Schedule Type Identifying Information

Schedule 5A Gallons of Undyed Diesel, Gasoline or Gasohol Delivered – All Taxes Collected

Use this schedule to report sales of undyed diesel, gasoline, gasohol, or biodiesel fuel.

Schedule 6B Gallons of Dyed Diesel Delivered – Florida Tax Unpaid

Use this schedule to report sales of dyed diesel fuel or untaxed biodiesel.

Biodiesel Producers - Municipalities, counties, and school districts that manufacture biodiesel are not authorized to sell biodiesel to anyone, including other local government entities, unless all of the following apply:

1. The municipality, county, or school district is licensed as a wholesaler.
2. The municipality, county, or school district reported production, sales, and inventory of biofuel on a *Wholesaler/Importer Fuel Tax Return* (DR-309632).
3. The municipality, county, or school district paid state and local option taxes on all biofuel produced during the collection period.

You Must Sign and Date Your Return.

Table of Schedule Types

Schedule of Receipts - Use one of the following schedule types for each product type reported.	
1A	Gallons Received - Florida Tax Paid
2A	Gallons Received - Tax Unpaid
Schedule of Disbursements - Use one of the following schedule types for each product type reported.	
5A	Gallons Disbursed - Tax Paid
6B	Gallons of Dyed Diesel Disbursed - Florida Tax Unpaid

Table of Product Types

The following table lists the reportable product types and the appropriate columns on the tax return.

Part I	Part II Columns D, F, and H	Part III Columns E, G, and I
065 - Gasoline	167 - Low Sulfur Diesel	226 - High Sulfur Diesel Fuel - Dyed
124 - Gasohol	#2/Undyed/ Blended Biodiesel (B20, B10, B5, B2)	227 - Low Sulfur Diesel Fuel - Dyed
	B00 - Undyed Unblended Biodiesel (B100)	D00 - Dyed Biodiesel (B100)

Tax forms and publications 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 more information on Fuel Tax, visit **floridarevenue.com/taxes/fuel**. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available at **floridarevenue.com/forms** in the Fuel and Pollutant Taxes section.

Form DR-309632 - Wholesaler/Importer Fuel Tax Return - Rule 12B-5.150, F.A.C.

Form DR-309633 - Mass Transit System Provider Fuel Tax Return - Rule 12B-5.150, F.A.C.

Form DR-309634 - Local Government User of Diesel Fuel Tax Return - Rule 12B-5.150, F.A.C.

Form DR-309654

Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications Mass Transit System Providers and Local Government Users of Diesel Fuel (Form DR-309654)
Rule 12B-5.150, F.A.C.

A.

Local government users of diesel fuel are required to file and pay electronically. Enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll. Local government users of diesel fuel 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 provide in the *Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Mass Transit System Providers and Local Government Users of Diesel Fuel* (Form DR-309654) posted at floridarevenue.com/taxes/importinfo. Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate data.



DRAFT

Blender Fuel Tax Return

For Calendar Year:

R. XX/XX

Rule 12B-5.150, F.A.C.

Effective XX/XX

Page 1 of 14

DR-309635

~~R. 01/14~~

~~Page 1~~

~~TC~~

~~Rule 12B-5.150~~

~~Florida Administrative Code~~

~~Effective 01/14~~

Handwritten Example

Typed Example

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

Complete Form
DR-309635 Before
Entering
Information on the
Attached Coupon.

~~COMPLETE FORM DR-309635~~
~~BEFORE ENTERING INFORMATION~~
~~ON THE ATTACHED COUPON.~~

Mail the original of this form along with coupon
to the:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Detach
here

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Blender Fuel Tax Return Coupon

For Calendar Year:

COMPLETE and MAIL with your RETURN/PAYMENT.

Please write your Federal Employer Identification Number (FEIN) on check.

Be sure to SIGN YOUR CHECK.

Make check payable to: Florida Department of Revenue

Detach
here

R. XX/XX

DR-309635

~~R. 01/14~~

FEIN

0 0 0 0 0 0 0 0 0 0

ENTER BUSINESS NAME:

28

AMOUNT DUE
FROM LINE 30

IF CREDIT DUE ENTER 0

US Dollars

Cents

0 0 0 , 0 0 0 , 0 0 0 . 0 0

FOR COLLECTION
PERIOD ENDING

M M D D Y Y

DR-309635

Do Not Write in the Space Below.

This page intentionally left blank.

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Blender Fuel Tax Return

For Calendar Year:

R. XX/XX
Page 3 of 14

DR-309635
~~R. 01/14~~
~~Page 0~~

☐ Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

		/			/		

POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

gasoline, diesel, and local option

~~22.~~ 24. Combined ~~gasoline, diesel, aviation and local option~~ fuel tax due: (Page 4, Line ~~24~~) ~~24.~~ 22. 22.

Credits

~~23.~~ 25. Ultimate vendor credits: (Page 13, Line ~~25~~) ~~25.~~ 24. 23.

~~24.~~ 26. Credit memos issued by the Department of Revenue: ~~26.~~ 24.

Total Due With Return Calculation

~~25.~~ 27. Tax due with return: (Line ~~24~~ minus Lines ~~25~~ and ~~26~~) ~~27.~~ 25.

Line 22 minus Line 23 and Line 24

~~26.~~ 28. Penalty: ~~28.~~ 26.

~~27.~~ 29. Interest: ~~29.~~ 27.

~~28.~~ 30. Total due with return: (Line ~~27~~ plus Line ~~28~~ plus Line ~~29~~) ~~30.~~ 28.
(Line 25 plus Line 26 plus Line 27)

☐ Check here if you have electronically transmitted funds

Under penalty of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Officer/Owner

Title

Date

Name of Preparer (Print)

Signature of Preparer

Telephone Number

FEIN

Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)

GALLONS

		DIESEL		
	A. Gasoline	B. Undyed	C. Dyed	~~D. Aviation~~
1.	Beginning physical inventory: (must agree with prior month's ending inventory)			
2.	Receipts: (Line 3, Section I, Page 5)			
3.	Disbursements: (Line 4, Section II, Page 5)			
3	Transfers:			
4.	Gain or (Loss):			
5.	Ending physical inventory:			
7.	Net taxable gallons: (Line 1, Section I, Page 5, Column A - Gasoline, Column B - Diesel, and Column D - Aviation)	and Column B- Diesel)		
State Tax Calculations				
	DOLLARS			
8.	Gasoline: (Line 7, Column A times) ..			
9.	Aviation: (Line 7, Column D times)			
9.	Collection allowance - Gasoline: (Line 8, Column A times) ..			
10.	Aviation: (Line 9, Column D times)			
11.	Collection Allowance - Diesel: (Line 8, Column B times)			
11.	Net state fuel tax due:			
Local Option Tax Collection Allowance Calculations - Gasoline				
	DIESEL			
	A. Gasoline	B. Undyed	C. Dyed	~~D. Aviation~~
12.	Local option tax entitled to collection allowance - Gasoline: (Schedule 11, Column C total/Schedule 5LO)			
13.	Collection allowance - gasoline local option tax: (Line 13, Column A times)			
14.	Local option tax not entitled to collection allowance - Gasoline: (Schedule 11, Column E total/Schedule 5LO)			
15.	Total local option tax due - Gasoline: (Line 13 minus Line 14 plus Line 15)	(Line 12 minus Line 13 plus Line 14)		
Local Option Tax Collection Allowance Calculations - Diesel				
16.	Local option tax entitled to collection allowance - Diesel: (Line 7, Column B times)			
17.	Collection allowance - diesel local option tax: (Line 17, Column B times)			
18.	Local option tax not entitled to collection allowance - Diesel: (Line 7, Column B times)			
19.	Total local option tax due - Diesel: (Line 17 minus Line 18 plus Line 19)	(Line 16 minus Line 17 plus Line 18)		
Total State and Local Option Tax Due Calculations				
20.	Total tax due - Gasoline: (Line 12, Column A plus Line 16, Column A)	(Line 11, Column A plus Line 15, Column A)		
21.	Total tax due - Diesel: (Line 12, Column B plus Line 20, Column B)	(Line 11, Column B plus Line 19, Column B)		
22.	Combined gasoline, diesel, aviation, and local option fuel tax due: (Add Lines 21, 22, and 23. Carry to Page 3, Line 24.)	(Add Lines 20 and 21 and carry to Page 3, Line 22.)		



Company Name	FEIN	Collection Period Ending (mm/dd/yy)

GALLONS

Section I - Receipts: (see instructions)

1. Total product received or blended Florida tax unpaid:
2. All other gallons received tax-paid (no schedule required):
3. Total Receipts: (Add Lines 1 and 2. Carry forward to Line 2, Page 4.)

Section II - Disbursements and Uses:
(see instructions)

1. Gallons delivered or consumed subject to additional local taxes:
- ~~2. Gallons of aviation fuel converted to highway use:~~
- ~~3. All other gallons delivered or consumed: (no schedule required)~~
- ~~4. Total disbursements: (Add Lines 1 through 3. Carry forward to Line 3, Page 4.)~~

Section III - Gasohol/Gasoline Blend Production:

1. Number of gallons of previously taxed gasoline blended to produce gasohol/gasoline blend not included in Schedule 11/5LO:
2. Number of gallons of gasohol/gasoline blend reported on Schedule 11/5LO:
3. Total gallons of gasohol/gasoline blend produced (Add Lines 1 and 2.):

From Schedule		DIESEL		
	A. Gasoline	B. Undyed Diesel	C. Dyed	~~D. Aviation~~
2B.				
From Schedule		DIESEL		
	A. Gasoline	B. Undyed Diesel	C. Dyed	~~D. Aviation~~
11/5LO.				
~~5LW.~~				
From Schedule		DIESEL		
	A. Gasoline	B. Undyed Diesel	C. Dyed	~~D. Aviation~~



This page intentionally left blank.

☐ Check here if filing a supplemental schedule

DR-309635

~~PL 01/14~~

~~Page 7~~

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
2B\			

Product Type:

2B. Gallons Received - Tax Unpaid, Including Blendable Stock

065 Gasoline	167 Low Sulfur Diesel #2/ Undyed/Blended Biodiesel	B00 Undyed/Unblended Biodiesel (B100)
072 Dyed Kerosene		
124 Gasohol	(B20, B10, B5, B2)	D00 Dyed Biodiesel (B100)
125 Aviation Gasoline	226 High Sulfur Diesel Fuel - Dyed	E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)
130 Jet Fuel	227 Low Sulfur Diesel Fuel - Dyed	— Other (See FTA Product Code List)
142 Undyed Kerosene		

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Subtotal											



Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
2B\			

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Total											

9

Check here if filing a supplemental schedule

DR-309635

~~P. 01/14~~

R. XX/XX

Page 9 of 14

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Product Type:

511W: Callons of Aviation Fuel Converted for Highway Use

5LO. Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users

065 Gasoline	167 Low Sulfur Diesel #2/ Undyed/Blended Biodiesel	B00 Undyed/Unblended Biodiesel (B100)
072 Dyed Kerosene		
124 Gasohol	(B20, B10, B5, B2)	D00 Dyed Biodiesel (B100)
125 Aviation Gasoline	226 High Sulfur Diesel Fuel - Dyed	E00 Denatured Ethanol (gasoline content equals 1.97% to 2.49%)
130 Jet Fuel -	227 Low Sulfur Diesel Fuel - Dyed	
142 Undyed Kerosene		

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		(5) Term. Code	Sold To		(8) Date Shipped	(9) Document Number	(10) Net Gallons	(11) Gross Gal- lons	(12) Billed Gal- lons
			Origin	Destination		(6) Purchaser's Name	(7) Purchaser's FEIN					
Subtotal												

Blender — Schedule of Disbursements (continued)

[illegible]



☐ Check here if filing a supplemental schedule

DR-309635

R. XX/XX ~~R. 01/14~~

Page 11 of 14 ~~Page 11~~

Schedule 11 — Retail local option tax worksheet for summarizing by county gasoline/gasohol/denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)

Product Type:

065 — Gasoline

124 — Gasohol

Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
11/			

County		(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
01	Alachua					
02	Baker					
03	Bay					
04	Bradford					
05	Brevard					
06	Broward					
07	Calhoun					
08	Charlotte					
09	Citrus					
10	Clay					
11	Collier					
12	Columbia					
13	Dade (Miami-Dade)					
14	De Soto					
15	Dixie					
16	Duval					
17	Escambia					
18	Flagler					
19	Franklin					
20	Gadsden					
21	Gilchrist					
22	Glades					
23	Gulf					
24	Hamilton					
25	Hardee					
26	Hendry					
27	Hernando					
28	Highlands					
29	Hillsborough					
30	Holmes					
31	Indian River					
32	Jackson					
33	Jefferson					
Page 11 Subtotal						

**Schedule 11 — Continuation of retail local option tax worksheet for summarizing by county gasoline/gasohol/
denatured ethanol gallons delivered to retail locations and end-users (local option tax collected)**

Schedule/Product Type 11/	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

County	(A) Gallons of Gasoline or Gasohol Sold	(B) Rate Entitled to Collection Allowance	(C) Local Option Tax Entitled to Collection Allowance (A) times (B) = (C)	(D) SCETS/ Additional Local Option Rate	(E) Local Option Tax Not Entitled to Collection Allowance (A) times (D) = (E)
34 Lafayette					
35 Lake					
36 Lee					
37 Leon					
38 Levy					
39 Liberty					
40 Madison					
41 Manatee					
42 Marion					
43 Martin					
44 Monroe					
45 Nassau					
46 Okaloosa					
47 Okeechobee					
48 Orange					
49 Osceola					
50 Palm Beach					
51 Pasco					
52 Pinellas					
53 Polk					
54 Putnam					
55 St. Johns					
56 St. Lucie					
57 Santa Rosa					
58 Sarasota					
59 Seminole					
60 Sumter					
61 Suwannee					
62 Taylor					
63 Union					
64 Volusia					
65 Wakulla					
66 Walton					
67 Washington					
Page 12 Subtotal					
Subtotal from Page 11					
Total					



☐ Check here if filing a supplemental schedule

DR-309635

R. XX/XX R. 01/14

Page 13 of 14 Page 13

Schedule 12 – Ultimate vendor credits worksheet for reporting deliveries and exports of tax paid fuel to consumers who qualify to purchase fuel tax-exempt

Schedule	Company Name	FEIN	Collection Period Ending (mm/dd/yy)
12/			

GALLONS

	A. Gasoline	DIESEL	
		B. Undyed	C. Dyed
			~~D. Aviation~~
1. Total gallons delivered to other tax exempt entities (Schedule 10):			
2. Total gallons delivered to U.S. Government tax exempt - 500 gallons or more (Schedule 8):			
3. Total gallons exported by other than bulk transfer (Schedule 7A):			
~~4. Total gallons tax paid aviation fuel converted for highway use (Schedule 51HW):~~			
~~4. 5. Total gallons qualifying for credit:~~			
~~(Add Lines 1, 2, 3, and 4)~~			
~~5. State fuel tax rate:~~			
~~6. State tax due: (Line 5 times Line 6)~~			
~~7. Collection allowance rates for state tax:~~			
~~8. State tax collection allowance calculation: (Line 7 times Line 8)~~			
~~9. Local option rate entitled to collection allowance:~~			
~~10. Portion of local option tax entitled to collection allowance: (Line 5, Column B times Line 10) ..~~			
~~11. Local option collection allowance rate:~~			
~~12. Local option collection allowance calculation: (Line 11 times Line 12) ..~~			
~~13. Local option tax rate not entitled to collection allowance:~~			
~~14. Portion of local option tax not entitled to collection allowance: (Line 5, Column B times Line 14) ..~~			
~~15. Ultimate vendor credit calculation:~~			
~~a. Gasoline: (Line 7 minus Line 9) ..~~			
~~b. Diesel: (Line 7 minus Line 9 plus Line 11 minus Line 13 plus Line 15) ..~~			
~~c. Aviation: (Line 7 minus Line 9) ..~~			
Shared Collection Allowance Add-back 4			
~~16. Enter the amount from Line 5 above (total gallons qualifying for credit): If zero, skip to Line 24 23..~~			
~~17. Enter the amount from Line 7, Page 4 of this return (net taxable gallons):~~			
~~18. Gallons subject to shared collection allowance calculation: (Line 17 minus Line 18). If negative, enter zero and skip to Line 24 23.~~			
~~19. State fuel tax rate:~~			
~~20. Tax subject to shared collection allowance: (Line 19 times Line 20) ..~~			
~~21. Shared collection allowance add-back rates:~~			
~~22. Shared collection allowance add-back: (Line 21 times Line 22) ..~~			
~~23. Allowable ultimate vendor credit~~			
~~A. Gasoline: (Line 16A plus Line 23A) ..~~			
~~B. Diesel: (Line 16B plus Line 23B) ..~~			
~~C. Aviation: (Line 16C plus Line 23C) ..~~			
~~24.~~			
25. Total ultimate vendor credit amount: (Add Line 24A, Line 24B, and Line 24C. Carry forward to Page 3, Line 25.)			
(Add Line 23A and Line 23B and carry forward to Page 3, Line 23.)			



—
—
—

—
—
—
—
—

—
—
—
—

—

—

This page intentionally left blank.



FLORIDA

DRAFT

Instructions for Filing Blender Fuel Tax Return For Calendar Year

DR-309635N
XX/XX R. 01/24
Rule 12B-5.150, F.A.C.
Effective 01/24
XX/XX Page 1 of 8

Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (Form DR-309653)

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? Any person who is not otherwise licensed under Chapter 206, Florida Statutes (F.S.), and who is engaged in the activity of blending gasoline, gasohol, denatured ethanol, diesel, or aviation fuel with tax free or partially untaxed products for personal use in a vehicle, machine, vessel, or aircraft.

Examples of blending include:

1. Mixing alcohol products (such as ethanol) with gasoline to create gasohol;
2. Mixing undyed kerosene with undyed diesel fuel to increase the volume of diesel fuel;
3. Mixing waste oil products with diesel fuel to increase the volume of diesel fuel;
4. Mixing or adding any product that increases the volume of existing highway fuel; and
5. Any product created through blending or use upon which fuel taxes were not previously paid.

The *Blender Fuel Tax Return* (DR-309635) is used by licensed blenders to report receipts and disbursements of taxable fuel.

Blenders: Generally, blenders are taxpayers who purchase highway fuels tax-paid from their supplier. Blenders increase (or extend) the usable volume of or highway fuels by mixing tax paid fuel (motor fuel, diesel fuel, or aviation fuel) with products that are typically not used as a highway fuel.

You must register with the Department and file a pollutants tax return if you mix a tax unpaid blend stock with a motor, diesel, or aviation fuel.

Note: Licensed blenders are not authorized to purchase motor fuel, undyed diesel fuel, or aviation fuels tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, undyed diesel, or aviation fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, or undyed diesel fuel, or aviation 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 electronically. Enroll to file and pay electronically at floridarevenue.com/taxes/eEnroll.

must Blenders will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use fixed-length text (flat) or comma-delimited (CSV) file format as provided in the “Import File Specifications for Flat File and Comma Delimited (CSV)” document at floridarevenue.com/taxes/importinfo.

Florida law imposes penalties for failing to file electronically or submitting incomplete or inaccurate electronic data.

Fuel Tracking Requirements Penalty – A licensed fuel blender who does not file electronically or who submits inaccurate data or data formatted incorrectly, will be notified by the Department in writing. The licensed fuel blender will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected. This penalty is in addition to any other penalty imposed by law.

Electronic Submission Penalty – Licensed fuel blenders are required to file and pay tax electronically if their tax remittance during the State of Florida’s prior fiscal year (July 1 through June 30) was greater than \$5,000. Any taxpayer who operates two or more places of business for which returns are required to be filed with the Department must combine the tax payments for all such locations in order to determine whether they are obligated under the \$5,000 threshold. A \$10.00 penalty per month may be assessed if a licensed fuel blender has tax remittance greater than \$5,000 and they do not file electronically. This penalty is in addition to any other penalty imposed by law.

Return Due Date: Your tax return is due to the Department on the 1st day of the month following the collection period. Returns filed electronically will be considered late if they are not received by the Department or its agent on or before the 20th day of each month. If the Department has issued you a waiver from filing electronically, your return must be postmarked or delivered in person to the Department on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, electronic and paper returns will be accepted as timely if filed on the next business day.

Payment Due Date: You must initiate your electronic payment and receive a confirmation number no later than 5:00 p.m., ET on the business day prior to the 20th day of the month. You must send electronic payments on or before

the initiation deadlines. See the *Florida eServices Calendar of Electronic Payment Deadlines* (DR-659) at floridarevenue.com/forms 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 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, ~~206.9825~~, 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 filed fuel tax return or supporting schedule information, please contact Taxpayer Services at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene and Biodiesel Product Types

~~**Undyed Kerosene:** Undyed kerosene is taxable at the aviation fuel tax rate at the time it is purchased or imported into Florida. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Report totals from the receipts and disbursements schedules on the tax return in Column D with jet fuel and aviation gasoline.~~

~~**Dyed Kerosene:** Kerosene dyed to the specifications of s. 206.8741, F.S., is exempt from aviation fuel tax.~~

Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for

Product Type 072 on the tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100): Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as both an importer and wholesaler. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as "B100," that have not been blended with petroleum diesel. Biodiesel is taxed at the diesel fuel rate when produced in or imported into Florida. Report unblended biodiesel as **Product Type B00** on the tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100): Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed diesel products, and dyed kerosene.

Biodiesel Blends (167): A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), on the tax return in Column B with pure undyed diesel and pure undyed biodiesel.

Dyed Biodiesel Blends (227): A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Report totals from the receipts and disbursements schedules on the tax return in Column C, with the totals of dyed petroleum diesel and dyed kerosene products.

Ethanol Blends: Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

See Schedule 2B ("Gasoline Blends") for instructions on reporting gasoline and ethanol blends.

Note: Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124): "Gasohol" means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Gasohol is a reportable product liable for the motor fuel tax administered under Part I, Chapter 206, F.S. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

See exhibits A and B on the last page of these instructions for a description of product and schedule types.

Line-by-Line Instructions

Lines 1 through 24 are found on Page 4 of the *Blender Fuel Tax Return* (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; **and**
- dyed diesel fuel, dyed biodiesel, ~~and dyed kerosene~~ in Column C; and
- ~~aviation fuel and undyed kerosene in Column D.~~

The amounts entered on Line 1 must be the same as the amounts from Line 6 of the previous month's return.

~~**Note:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as aviation fuel, which is subject to the aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product is subject to aviation fuel tax when removed from storage through the terminal rack or when imported into Florida.~~

Do not include inventories of fuel stored at retail service stations in the beginning or ending inventories on the tax return. Collect local option taxes at the time of sale, delivery, or consignment to retail dealers, resellers, and end-users.

Report local option taxes on Schedule 11 (Pages 11 and 12).

Line 2: Receipts – Enter the amounts from Page 5, Section I, Line 3 (Columns A, B, C, and D). Total receipts must agree with the detail information provided in Schedule 2B (non-tax paid gallons) plus gallons received tax-paid.

Note: This line must include receipts of aviation gasoline converted to highway use ~~and receipts of undyed kerosene (previously taxed as jet fuel) blended with diesel fuel for highway use.~~

Line 3: Disbursements – Use Line 3 to report gallons of gasoline, gasohol, denatured ethanol, undyed diesel, undyed biodiesel, dyed diesel, dyed biodiesel, dyed kerosene, blended products, ~~and aviation fuel~~ used during the month. **and**

Enter the amounts from Page 5, Section II, Line 5 (Columns A, B, C, and D). Total disbursements must agree with the detail information provided in ~~Schedules 5HW and 5LO (Pages 9 and 10), and Schedule 11 (Pages 11 and 12).~~ **Schedule**

Line 4: Transfers – Not required for Florida reporting purposes.

Line 5: Gain or Loss – Enter the number of gallons gained or lost in storage due to changes in temperature for each product type. This is for inventory reconciliation only. The tax is computed on net whole gallons.

Line 6: Ending Physical Inventory – Enter the actual physical inventory as of the end of the last day of the collection period. The total for each product in storage must agree with the physical inventory at the end of the month.

Line 7: Net Taxable Gallons – Enter the amounts from Page 5, Section I, Line 1 (Columns A, B, ~~and D~~). **and**

Line 8: Gasoline and Diesel – Multiply the gallons from Line 7, Columns A and B, by the tax rates and enter the results in the appropriate columns.

~~**Line 9: Aviation** – Multiply the gallons from Line 7, Column D by the tax rate and enter the result.~~

Line 9: Collection Allowance – Gasoline –

- Gasoline – Multiply the tax due from Line 8, Column A by the gasoline collection allowance rate on Line 10 and enter the result in Column A. **9**

~~**Aviation** – Multiply the tax due from Line 9, Column D by the aviation fuel tax rate on Line 10 and enter the result in Column D.~~

Line 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. **10**

Line 11: Net State Fuel Tax Due –

- For gasoline, gasohol, or denatured ethanol (Column A) – Subtract Line 10 from Line 8 and enter the result in Column A. **9**

- For undyed diesel fuel (Column B) – Subtract Line 11 from Line 8 and enter the result in Column B. **11**

~~**For aviation fuel (Column D) – Subtract Line 10 from Line 9 and enter the result in Column D.**~~

Line 12: Local Option Tax Entitled to Collection Allowance – Gasoline –

Enter the total amount of tax from Schedule 11, Page 12, Column C. **12**

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. **13**

Line 14: Local Option Tax Not Entitled to Collection Allowance – Gasoline –

Enter the total amount of tax from Schedule 11, Page 12, Column E. **14**

Line 15: Total Local Option Tax Due – Gasoline –

Subtract Line 14 from Line 13; add Line 15, and enter the result in Column A. **13 12 14**

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. **16**

Line 17: Collection Allowance – Diesel Local Option Tax –

Multiply the tax due from Line 17, Column B, by the collection allowance rate and enter the result in Column B. **17**

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 18 from Line 17, add Line 18, and enter the result in Column B.

Line 20: Total Tax Due – Gasoline – Add Line 12, Column A, to Line 16, Column A and enter the result in Column A.

Line 21: Total Tax Due – Diesel – Add Line 12, Column B, to Line 20, Column B and enter the result in Column B.

Line 22: Total Tax Due – Aviation – Enter the amount from Line 12, Column D.

Line 23: Combined Gasoline, Diesel, and Aviation Fuel Tax Due – Add Line 20, Column A, Line 21, Column B, and Line 22, Column D, and enter the result in Column C. **Line 24: Carry the total to Page 3, Line 24.**

Line 25: Ultimate Vendor Credits – Enter the amount from Schedule 12, Page 13, Line 25.

Line 26: Credit Memos Issued by the Department of Revenue – If you have received a credit memorandum(s) from the Department for overpayment of prior period taxes, enter the total from such memorandum(s).

Line 27: Tax Due with Return – Add Lines 23 and 26, and subtract the total from Line 24 and enter the result.

Line 28: Penalty – If your return is late, compute penalty as indicated on Page 1 under “Late Returns” and enter the result.

Line 29: Interest – If your tax payment is late, compute interest as indicated on Page 1 under “Late Returns” and enter the result.

Line 30: Total Due with Return – Add the amounts from Lines 27, 28, and 29 and enter the result. This is the amount due with your return.

You must sign and date your return.

Schedule Instructions

You are required to file a separate schedule 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.

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 (exhibits A and B) are located on the last page of these instructions.

Company Name, FEIN, and Collection Period Ending

Enter the appropriate information on each schedule page for the Blender shown on the front of the tax return.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment (change in product type, e.g., gasoline to gasohol)
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship

Column (4): Point of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1: When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2: When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.” 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 ~~or~~ fuel added to taxable fuel to increase the volume of motor, diesel, or aviation fuel. Examples of blend stocks or untaxed highway fuels include alcohol, natural gasoline, toluene, benzene, and waste oil.
- acquisitions or conversions (blending or rebrands) of previously untaxed product converted to highway use.
- conversions of aviation fuel to highway use. ~~See Schedule 5HW for detailed instructions.~~

Note: Rebranding is the act of converting one product type to another. This process does not require that the product be blended with any other product to be marketed as the resulting product (example: Jet fuel rebranded and marketed as kerosene or as diesel #2).

You may use a roll-up total for the month to report:

- receipts of alcohol, blended with gasoline, to make gasohol
- receipts of blend stocks used to increase the volume of a taxable fuel
- the conversion of aviation fuel for highway use
- receipts of alternative fuel sold for use in out-of-state vehicles

Report summary roll-up totals by entering the appropriate product type, “BA” in Column 3 (inventory conversions only), “SUM” in Column 8, and the total net gallons

blended, converted, or sold in Column 9. Enter 999999997 for all other columns.

A roll-up summary may not be used to report the receipt of untaxed biodiesel or biodiesel blends. You must report the carrier, mode of transportation, points of origin and destination, identity of the seller, date received, document number, and net gallons of the product received.

Carry the Schedule 2B total, by product type, to Page 5, Section I, Line 1 of the return.

Schedule of Disbursements

Use this schedule to report disbursements of fuel for the collection period.

Schedule Type/Product Type

Complete a separate schedule type for each product type you report. Enter one of the disbursement schedule types from the Schedule of Disbursements Table with the appropriate product type found in the 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 Page 5, Section II, and enter in the box matching the appropriate schedule and product type.

Columns (11) and (12): Not required for Florida reporting purposes.

Note: Blenders may report the disbursement (use) of the fuel as a single line summary roll-up by entering the appropriate product type, "SUM" in Column 9, and the total net gallons used in Column 10. Enter 999999997 for all other columns.

Schedule Type Identifying Information

~~Schedule 5HW – Aviation Fuel Converted for Highway Use~~

~~Use Schedule 5HW to report aviation gasoline for use other than in an aircraft and jet fuel or undyed kerosene that is blended with diesel, for highway use. Complete a separate schedule 5HW for each product type reported.~~

Conversion of Aviation Gasoline for Use Other Than in an Aircraft:

Complete the following steps if you used aviation gasoline, with an octane rating greater than or equal to 75 and a lead content less than or equal to .05 grams per gallon, for use other than in an aircraft. These steps will allow you to ~~receive a credit of aviation fuel tax and pay the motor fuel tax required by Part 1 of Chapter 206, F.S.~~

- ~~Report an internal disbursement of aviation gasoline (Product Type 125) on Schedule 5HW to show a reduction of aviation gasoline in inventory.~~
- ~~Report internal disbursements used to convert aviation gasoline on Schedule 5HW as a roll-up by entering "BA" in Column 3, "SUM" in Column 9, and the total net gallons converted in Column 10. Enter 999999915 for all other columns.~~
- ~~Carry the Schedule 5HW total to Page 5, Section II, Column D, Line 2 of the return.~~
- ~~Calculate a credit for Schedule 5HW, aviation fuel converted for highway use by using Line 4, of the Ultimate Vendor Credits Worksheet (Schedule 12, Page 13).~~
- Report a receipt of the converted product as gasoline (**Product Type 065**) on Schedule 2B. **aviation fuel**
- Report the use/disbursement of gasoline (**Product Type 065**) on Schedule 5LO and summarize on the Retail Local Option Tax Worksheet (Schedule 11, Pages 11 and 12).

Note: The tax rate on aviation gasoline is determined by the octane level, lead content, and use of fuel. The chart below defines the tax rate on aviation gasoline by product and use.

Tax Rate on Aviation Gasoline by Product and Use			
	Used in an Aircraft	Used in a Motor Vehicle	Used for Any Other Purpose
~~Gasoline (Octane $\geq$ 75 and Lead Content $\leq$ 0.05 grams per gallon)~~	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. Rates vary by county, visit floridarevenue.com/taxes/rates and select Fuel and Pollutant Tax Rates.	Chapter 206, Part I, F.S. Rates vary by county, visit floridarevenue.com/taxes/rates and select Fuel and Pollutant Tax Rates.
Not Gasoline (Octane $<$ 75 or Lead Content $>$ 0.05 grams per gallon)	Chapter 206, Part III, F.S. (\$0.0427 per gallon)	Chapter 206, Part I, F.S. Rates vary by county, visit floridarevenue.com/taxes/rates and select Fuel and Pollutant Tax Rates.	Chapter 212, F.S. 6% + Surtax on the total sales price

Schedule 5LO – Gasoline/Gasohol/Denatured Ethanol Delivered to Retail Locations and End-users

Use Schedule 5LO to report:

- aviation gasoline converted to highway use gasoline or gasohol.
- alcohol converted or blended to create a highway use gasoline or gasohol.
- the use (self owned vehicles or equipment) of previously untaxed blend stocks.
- a product blended or converted to produce gasoline or gasohol.

Complete a separate Schedule 5LO for each product type (gasoline, gasohol, or denatured ethanol). Report this information in detail on a transaction-by-transaction basis. Once completed, transfer the information by product type (**065 – Gasoline/124 – Gasohol/E00 - Denatured Ethanol**) to the appropriate county listed on the Retail Local Option 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, Page 12).

Note: You must report, as the “point of destination,” a valid DEP facility number of the end-user location where the gasoline, gasohol, or denatured ethanol was converted or delivered. The DEP facility number consists of nine (9) digits. The first two (2) are the county code, followed by the seven (7) digit facility number. If you do not have the complete nine (9) digit DEP facility number, you must insert the two (2) digit county code followed by seven 1’s (e.g., Alachua = 011111111).

If you do not provide a valid DEP facility number or two-digit county code followed by seven ones, the Department will select the county with the highest local option tax rate to assign your incomplete destination delivery transactions and a notice of additional tax due will be issued. Your collection allowance will be denied for failure to file a complete return.

Carry the total from this schedule to Page 5, Section II, Column A, Line 1.

Note: Licensed blenders are not authorized to purchase motor fuel, ~~undyed diesel fuel, or aviation fuels~~ tax-free. In addition, blenders may not sell these products. Blenders that sell motor fuel, ~~undyed diesel, or aviation~~ fuel must be licensed as a terminal supplier or a wholesaler. Blenders may purchase, without tax or at reduced rates, motor fuel, ~~undyed diesel fuel, or aviation fuel~~ that do not require a fuel license to be purchased tax-free.

Other Schedules

Retail Local Option Tax Worksheet – Summary by County (Schedule 11, Pages 11 and 12)

Use the Retail Local Option 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 Tax Worksheet.

Upon completion of each Schedule 5LO, transfer a summary roll-up to Schedule 11, Column A. Report the gallons in Column A under the appropriate county where the product was blended, converted, or delivered. Report gallons in all counties of delivery whether those counties are at or above the minimum local option tax rate.

A separate Retail Local Option Tax Worksheet is required for each product type (e.g., gasoline, gasohol, and/or denatured ethanol). The gallon total from Schedule 5LO disbursements should equal the gallon total shown on the Retail Local Option Tax Worksheet (Schedule 11, Page 12). The accuracy of the information is important. The reported gallons are used to determine revenue distribution for each county.

Carry the Schedule 11 total to Page 5, Section II, Column A, Line 1 of the return.

Multiply Column A gallons by the Column B rate to determine the portion of local option tax entitled to collection allowance. Enter the result in Column C for the appropriate county.

Multiply Column A gallons by the Column D rate to determine the portion of local option tax not entitled to collection allowance. Enter the result in Column E for the appropriate county.

Carry the total of all individual Column C entries to the bottom of Schedule 11, Page 12 and to Line ~~13~~ **12**, Column A, Page 4 of the tax return.

Carry the total of all individual Column E entries to the bottom of Schedule 11, Page 12 and to Line ~~15~~ **14**, Column A, Page 4 of the tax return.

Note: The rates reported on this schedule have been reduced by the minimum local option tax rate. The minimum local option tax rate is the smallest local option rate imposed in all 67 Florida counties. This rate is added to the state tax rate to create a combined rate which is used within the calculation on Page 4, Line 8 of the return. The remaining portion above the minimum local option tax rate is used as part of the calculation on Schedule 11.

The local option taxes you report on this worksheet (Schedule 11) are due at the time the fuel was blended, converted, or used.

23

Ultimate Vendor Credits Worksheet (Schedule 12, Page 13)

Complete and submit this schedule to claim a credit for transactions that are tax exempt or taxable at a greater rate (e.g., aviation fuel converted to highway use). ~~The following disbursements qualify for a Schedule 12 credit:~~

- ~~• Aviation fuel purchased at a reduced tax rate~~
- ~~and converted for on-highway use by means of a~~
- ~~Schedule 5HW disbursement.~~

Carry the total from this worksheet (Schedule 12, Page 13) to Line ~~25~~ of the return.

Use this worksheet to claim an offsetting credit against tax previously paid or liabilities created from receipts reported on Schedule 2B and/or disbursements reported on Schedule 5LO/11. You may apply for a refund by filing an *Application for Refund* (Form DR-26), with the Department instead of claiming a credit.

Exhibit A – Table of Product Types

The following table lists the reportable product types and the appropriate columns on the tax return.

Column A	Column B
065 – gasoline 124 – gasohol E00 – denatured ethanol	167 – undyed diesel B00 – undyed biodiesel (B100)
Column C	~~Column D~~
226 – high sulfur dyed diesel 227 – low sulfur dyed diesel D00 – dyed biodiesel (B100) 072 – dyed kerosene	~~125 – aviation gasoline~~ ~~130 – jet fuel~~ ~~142 – undyed kerosene~~

Exhibit B – Table of Schedule Types

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 one of the following schedule types for each product type reported. <u>Use the schedule below for each product type reported.</u>	
~~5HW.~~	~~Gallons of Aviation Fuel Converted for Highway Use~~
5LO.	Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-Users

Tax forms and publications 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 more information on Fuel Tax, visit floridarevenue.com/taxes/fuel. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

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. 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.



FLORIDA

DRAFT

Terminal Operator Information Return

For Calendar Year:

R. XX/XX

Rule 12B-5.150, F.A.C.

Effective XX/XX

Page 1 of 8

DR-309636

~~R. 01/14~~

~~Page 1~~

~~TC~~

~~Rule 12B-5.150~~

~~Florida Administrative Code~~

~~Effective 01/14~~

Handwritten Example

0 1 2 3 4 5 6 7 8 9

Typed Example

0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

Complete Form
DR-309636
Before Entering
Information on the
Attached Coupon.

COMPLETE FORM DR-309636
BEFORE ENTERING INFORMATION
ON THE ATTACHED COUPON.

Mail the original of this form along with coupon
to the:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Detach
here

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Terminal Operator Information Return Coupon

For Calendar Year:

COMPLETE and MAIL with your RETURN

Detach
here

DR-309636

R. XX/XX

~~R. 01/14~~

FEIN

FEIN [] [] [] [] [] [] [] [] [] []

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

FOR PERIOD
ENDING

MMDDYY [] [] [] [] [] []

DR-309636

Do Not Write in the Space Below.

This page intentionally left blank.

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

**Terminal Operator
Information Return**

For Calendar Year:

DR-309636

~~R. 01/14~~

R. XX/XX

Page 3 of 8

~~Page 3~~

☐ Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

□	□	/	□	□	/	□	□

POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

Name of Terminal

Location of Terminal

IRS Terminal Code Number

Under penalty of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Terminal Operator Title Date

Name of Preparer (Print) Signature of Preparer Telephone Number FEIN Date



Reconciliation of inventories for Florida terminals and refineries of all fuel transactions for the month/year entered below

Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Report receipts and disbursments in whole net gallons

GALLONS					
	From Schedule	DIESEL			
		A. Gasoline	B. Undyed	C. Dyed	~~D. Aviation~~
1. Beginning inventory of all products: (from last month's return)					
	Schedule 15A				
2. Total receipts during month:					
3. Total gallons available: (Line 1 plus Line 2)					
	Schedule 15B				
4. Total disbursements:					
5. Book inventory: (Line 3 minus Line 4)					
6. Inventory discrepancies: [Enter Line 5 minus Line 7. If Line 5 exceeds Line 7, indicate the shortage with ().].					
7. Actual ending inventory of all products: (to next month's return)					

R. XX/XX
Page 6 of 8

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Terminal Supplier	(5) Terminal Supplier FEIN	(6) Date Received	(7) Document Number	(8) Net Gallons	(9) Gross Gal- lons
Total (Enter Net Gallons on Page 4, Line 2)								

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Dest. State	(5) Terminal Supplier	(6) Terminal Supplier FEIN	(7) Date Shipped	(8) Document Number	(9) Net Gallons	(10) Gross Gal- lons
								Subtotal	



Total (Enter on Page 4, Line 4)



DRAFT

Instructions for Filing Terminal Operator Information Return

For Calendar Year

XX/XX

DR-309636N

R. 01/24

Rule 12B-5.150, F.A.C.

Effective 01/24

Page 1 of 5

XX/XX

General Information

What's New?

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 liquified petroleum gas products, compressed natural gas products, or a combination of the two for use in a motor vehicle.

Who Must File? All licensed terminal operators must file this return. Terminal operators who operate more than one terminal in Florida must file a separate return for each terminal. Terminal operators must report all transactions on a receipt-by-receipt basis.

The *Terminal Operator Information Return* (Form DR-309636) provides the state with a complete record of all petroleum products handled through a terminal. It also provides the state with an independent source of information used to verify reported transactions. Do not use this return to report tax due.

You must report all inventories of motor fuel (gasoline, gasohol, or denatured ethanol), diesel fuel (dyed or undyed), ~~and aviation fuel (aviation gasoline or jet fuel/kerosene)~~ on your return.

Complete the schedules of receipts and disbursements first. Once completed, summarize the schedules by product (gasoline, undyed diesel, ~~or aviation fuel~~) and enter the totals on the return. Summarize:

- gasoline, gasohol, and denatured ethanol as gasoline products;
- ~~undyed kerosene, jet fuel and aviation gasoline as aviation fuel;~~
- dyed kerosene and dyed biodiesel as dyed diesel; and
- undyed biodiesel as undyed diesel.

Enter the totals on Page 4, Lines 2 and 4 of the return.

Do not file a *Terminal Operator Information Return* (Form DR-309636) for bulk storage facilities not defined in the law as terminals.

File and Pay Electronically: Terminal Operators are required to file electronically. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

Tracking Systems Reporting Requirements Penalty – This penalty is assessed if a terminal operator does not use the Department's web application to file their return,

or if the information submitted with the return is incorrect or not in the proper format. A terminal operator who does not file properly will be notified by the Department in writing. The terminal operator will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected.

Enroll to file electronically at floridarevenue.com/taxes/eEnroll.

Licensed Terminal Operators must file their return using Extensible Markup Language (XML), as provided in the *Motor Fuel Taxes XML User Guide for efile Developers and Transmitters* (Form DR-309652). This guide is available at floridarevenue.com/forms in the Fuel and Pollutant Taxes section.

Upon receipt of your electronic file the Department will provide two documents on Secure Net:

- File Receipt
- Manifest

File Receipt will be provided immediately and notify you that your file has been uploaded into Secure Net.

Manifest will be available within 24 to 48 hours of the file receipt. This document provides a detailed list of exceptions that were discovered during the review of your receipt and disbursement schedules. Exceptions are listed as compliance notices or critical errors.

Return Due Date: Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day.

Penalty: If you do not file a complete return, including all schedules, a \$100 penalty will be assessed.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or

additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene and Biofuel Product Types

~~**Undyed Kerosene** – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.~~

Dyed Kerosene – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on your tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100) – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100) – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167) – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

Dyed Biodiesel Blends (227) – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends – Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

Note: Motor fuel tax is due on all gallons of fuel grade ethanol.

Gasohol (124) – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124**, and include it on your return in Column A with gasoline. See Schedule 15A for instructions on reporting gasohol.

Line-by-Line Instructions

Enter the terminal operator name, FEIN, and the collection period ending date in the appropriate space.

Line 1: Beginning Inventory of All Products – Enter the total net gallons of beginning inventory for each product category.

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under “gasoline.”
- Include low sulfur diesel #2, and/or biodiesel (B100) under “undyed diesel.”
- Include **dyed** kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or Internal Revenue Service requirements under “dyed diesel.”

~~**Special Provisions for Aviation Fuels:** Chapter 206, F.S., defines all undyed kerosene or diesel #1 as an aviation fuel subject to aviation fuel tax. Any undyed kerosene, diesel #1, jet fuel, or similar product will be subject to aviation fuel tax when removed from storage through the terminal rack or upon import by other than bulk transfer into Florida. The terminal operator's beginning and ending inventory of aviation fuel must reflect all gallons of aviation gasoline, refined aviation kerosene, all undyed kerosene, diesel #1, jet fuel and/or similar product.~~

Line 2: Total Receipts During Month – Enter the receipts of each product category. Total receipts by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15A, Pages 5 and 6 (Schedule of Receipts - Terminal Operator).

Line 3: Total Gallons Available – Add Line 1 to Line 2 and enter the result for each product category.

Line 4: Total Disbursements – Enter the disbursements for each product category. Total disbursements by product category, excluding book adjustments, must agree with the detail information provided on Schedule 15B, Pages 7 and 8 (Terminal Operator - Schedule of Disbursements).

Line 5: Book Inventory – Subtract Line 4 from Line 3 for each product category and enter the amount.

Line 6: Inventory Discrepancies – Subtract Line 5 (book inventory) from Line 7 (actual inventory) for each product category and enter the amount. If Line 5 exceeds Line 7, use parentheses () to indicate a shortage.

Line 7: Actual Ending Inventory of All Products – Take a physical measurement of the inventory for each product category at the close of business on the last day of the month. Enter the amount under the appropriate column.

Schedule Instructions

Special Provisions for Dyed Fuel: Follow the instructions below to report undyed diesel and biodiesel fuel that is dyed when it leaves the terminal:

1. Report the undyed diesel and biodiesel as a disbursement on Schedule 15B, Pages 7 and 8, with a mode of "BA" (book adjustment).
2. Report the receipt of dyed fuel on Schedule 15A, Pages 5 and 6, with a mode of "BA" (book adjustment).

Schedule of Receipts (Schedule 15A)

Schedule 15A provides detail in support of the amounts shown as receipts on the terminal operator's return. Use the schedule of receipts located on pages 5 and 6 to report the receipt of petroleum products or biodiesel into a terminal. Each receipt of product into the terminal should be listed on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a receipt-by-receipt basis. This requirement applies to products owned by the reporting terminal supplier or by products owned by other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

Note: Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15A. This information is used to verify the receipt of a product by comparing it to the carrier return.

Gasohol – Use the following instructions if you blend denatured ethanol with gasoline to expand the gallons available for sale or use.

1. Report the receipt of denatured ethanol on Schedule 15A as **Product Type E00**.
2. Report the disbursement of denatured ethanol blended with gasoline on Schedule 15B as **Product Type E00**. This internal disbursement shows the conversion of denatured ethanol to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering "BA" in

Column 3, FL in Column 4, the "FEIN" of the position holder in Column 6, "sum" in Column 8, the last day of the month for Column 7 and the net gallons in Column 9. Enter 999999991 in all other columns.

3. Report denatured ethanol blended with gasoline as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step two. Report the receipt as a one time summary roll-up for the month by entering "BA" in Column 3, the "FEIN" of the position holder in Column 5, the last day of the month for Column 6, "sum" in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
4. Assuming receipt of the gasoline was reported on Schedule 15A, report gasoline blended with ethanol on Schedule 15B as **Product Type 065**. This internal disbursement shows the conversion of gasoline to gasohol for inventory reporting purposes. Report the disbursement as a one time summary roll-up for the month by entering "BA" in Column 3, FL in column 4, the "FEIN" of the position holder in Column 6, the last day of the month for Column 7, "sum" in Column 8, and the net gallons in Column 9. Enter 999999991 in all other columns.
5. Report gasoline blended with ethanol as a receipt on Schedule 15A as **Product Type 124**. This transaction should mirror the total gallons reported in step four. Report the receipt as a one time summary roll-up for the month by entering "BA" in Column 3, the "FEIN" of the position holder in Column 5, the last day of the month for Column 6, "sum" in Column 7, and the net gallons in Column 8. Enter 999999991 in all other columns.
6. Once disbursed from the terminal, report the disbursement of the combined gasoline and ethanol blend (gasohol) on Schedule 15B as **Product Type 124**. Report this information in detail on a transaction-by-transaction basis.

Company Name, Terminal Code Number, FEIN, and Collection Period Ending: Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product into the terminal.

Column (3): Mode of Transport – Enter one of the following:

- B = Barge
- BA = Book Adjustment
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship (Great Lakes or ocean marine vessel)
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

Columns (4) and (5): Terminal Supplier – Enter the name and FEIN of the position holder that owned the product as reported on the records of the terminal operator when first received in the terminal. You must provide this information regardless of whether the position holder is licensed in Florida.

Column (6): Date Received – Enter the date the product was received into the terminal.

Column (7): Document Number –

- Enter the identifying number from the shipping papers.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

Column (8): Net Gallons – Enter the net gallons received into the terminal. The total of all amounts entered in this column must agree with the amount shown for receipts on the terminal operator return.

Column (9): Not required in Florida for reporting purposes.

Schedule of Disbursements (Schedule 15B)

Schedule 15B provides detail in support of the amounts shown as disbursements on the terminal operator's return. Use the schedule of disbursements located on pages 7 and 8 to report each removal of petroleum product from a terminal. List each disbursement of product from the terminal on a separate line. Terminal suppliers who operate a terminal facility must report fuel on a disbursement-by-disbursement basis. This requirement applies to products owned and disbursed by the reporting terminal supplier and products disbursed on behalf of other terminal suppliers.

The position holder information on this schedule allows Florida to track each taxpayer's movement of petroleum products into a terminal. However, position holder information will not be available from certain terminals with fungible petroleum products operated as a part of a pipeline system with multiple terminals. In such case, the position holder is not determined at the particular terminal until just prior to the removal of the petroleum product.

Note: Florida requires a terminal operator to report the carrier name and FEIN on Schedule 15B. This information is used to verify the removal of a product from the terminal by comparing it to the carrier return.

In addition, the terminal supplier name and FEIN provide the state with a link to the terminal supplier's return. For each removal listed on the return, there should be a corresponding entry on one of the terminal supplier's schedules filed by the position holder.

Company Name, Terminal Code Number, FEIN, and Collection Period Ending: Enter the name, and terminal code number issued by the federal government, the FEIN for the terminal operator shown on the return, and the collection period ending date.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product from the terminal.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship (Great Lakes or ocean marine vessel)
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one position holder to another within a terminal or bulk plant.)

Column (4): Destination State – Enter the state, territory, ~~or~~ or foreign country to which any reportable gasoline, ~~diesel~~ ~~or aviation~~ fuel is directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment, for purpose of resale or use.

Columns (5) and (6): Terminal Supplier – Enter the name and FEIN of the company that owned the product as reported on the records of the terminal operator when it was removed from the terminal.

Column (7): Date Shipped – Enter the date the carrier leaves the terminal with the product.

Column (8): Document Number –

- Enter the identifying number from the document issued at the terminal when the product is removed over the rack.
- Enter the barge or pipeline number if the product is removed by barge or pipeline.

Column (9): Net Gallons – Enter the net gallons withdrawn from the terminal. The total of all amounts entered in this column must agree with the amount shown for disbursements on the terminal operator return.

Column (10): Not required in Florida for reporting purposes.

Table of Product Types

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	
Column C	~~Column D~~
226 – high sulfur dyed diesel	~~125 – aviation gasoline~~
227 – low sulfur dyed diesel	~~130 – jet fuel~~
D00 – dyed biodiesel (B100)	~~142 – undyed kerosene~~
072 – dyed kerosene	

**For a written reply to tax questions, email
Taxpayer Services at
fdortaxpayerservices@floridarevenue.com.**

Tax forms and publications 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 more information on Fuel Tax, visit **floridarevenue.com/taxes/fuel**. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

References

The following documents were mentioned in this form and are incorporated by reference in the rule indicated below. The forms are available online at **floridarevenue.com/forms**.

Form DR-309636	Terminal Operator Information 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.



DRAFT

Petroleum Carrier Information Return

For Calendar Year:

R. 01/26
Rule 12B-5.150, F.A.C.
Effective 01/26
Page 1 of 6

DR-309637
~~R. 01/13~~
~~Page 1~~
~~TC~~
~~Rule 12B-5.150~~
~~Florida Administrative Code~~
~~Effective 01/13~~

Handwritten Example

0 1 2 3 4 5 6 7 8 9

Typed Example

0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

~~COMPLETE FORM DR-309637
BEFORE ENTERING INFORMATION
ON THE ATTACHED COUPON.~~

Complete Form
Before Entering Information
on the Attached Coupon.

Mail the original of this form along with coupon
to the:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Detach
here

Detach
here

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Petroleum Carrier Information Return Coupon

For Calendar Year:

COMPLETE and MAIL with your RETURN

DR-309637
R. 01/26
~~R. 01/13~~

FEIN

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

For
Period

~~FOR PER-~~
~~IOD~~

M M D D Y Y

DR-309637

Do Not Write in the Space Below.

This page intentionally left blank.

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

**Petroleum Carrier
Information Return**

For Calendar Year:

DR-309637

R. 01/26

~~R. 01/13~~

Page 3 of 6

~~Page 3~~

☐ Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

/ /
POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

Under penalty of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Carrier

Title

Date

Name of Preparer (Print)

Signature of Preparer

Telephone Number

FEIN

Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)

GALLONS

	DIESEL			
	A. Gasoline	B. Undyed	C. Dyed	~~D. Aviation~~
1. Total gallons of petroleum product loaded at a Florida terminal or bulk plant and delivered to another state (Attach Schedule 14A):				
2. Total gallons of petroleum product loaded at an out-of-state terminal or bulk plant facility and delivered in Florida (Attach Schedule 14B):				
3. Total gallons of petroleum product loaded at a Florida terminal or bulk plant and delivered in Florida (Attach Schedule 14C):				
4. Total gallons of petroleum product transported (Total of Lines 1 through 3):				

DR-309637
~~R. 04/43~~
~~Page 5~~

Collection Period Ending (mm/
dd/yy)

Product Type:

065 Gasoline	167 Low Sulfur Diesel #2/	227 Low Sulfur Diesel Fuel - Dyed
072 Dyed Kerosene	Undyed/Blended Biodiesel	B00 Undyed/Unblended Biodiesel
124 Gasohol	(B20, B15, B2)	(B100)
125 Aviation Gasoline	224 Compressed Natural	D00 Dyed Biodiesel (B100)
130 Jet Fuel	Gas/Propane	E00 Denatured Ethanol (gasoline
142 Undyed Kerosene	226 High Sulfur Diesel Fuel -	content equals 1.97% to 2.49%)
	Dyed	

Delivered to:

Subtotal



FLORIDA

Instructions for Filing Petroleum Carrier Information Return

For Calendar Year

**Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications -
Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax
Returns (Form DR-309653).**

XX/XX

DR-309637N

R. 01/24

Rule 12B-5.150, F.A.C.

Effective 01/24

Page 1 of 4

General Information

Who Must File? All common, contract, and private carriers who transport petroleum products by truck, rail, pipeline, barge, ship, or other conveyance are required to complete and file this return each month.

This provides the state with a complete record of all petroleum and biofuel products moved by truck, rail, pipeline, barge, ship, or other conveyance. Do not use this return to report tax due. It provides the state with an independent source of information used to verify reported transactions.

Each transport of petroleum product having an origination or destination point in Florida is on Schedule 14. The information listed on this schedule will be used by the Department to verify the receipts and disbursements of fuel products reported on the following returns:

- *Terminal Supplier Fuel Tax Return* (DR-309631)
- *Wholesaler/Importer Fuel Tax Return* (DR-309632)
- *Mass Transit System Provider Fuel Tax Return* (DR-309633)
- *Local Government User of Diesel Fuel Tax Return* (DR-309634)
- *Blender Fuel Tax Return* (DR-309635)
- *Terminal Operator Information Return* (DR-309636)
- *Exporter Fuel Tax Return* (DR-309638)

The data collected on Schedule 14 is summarized and used to complete the return.

Electronic Filing: Licensed carriers are required to file electronically using the Department's web-based filing application. Carriers will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the *"Import File Specifications for Flat File and Comma Delimited (CSV)"* document at floridarevenue.com/taxes/importinfo. Enroll to file electronically at floridarevenue.com/taxes/eEnroll.

File and Pay Electronically: Petroleum Carriers are required to file electronically. Each penalty stands on its own and is in addition to any other penalty imposed by Florida law.

Tracking Systems Reporting Requirements Penalty –

This penalty is assessed if a petroleum carrier does not use the Department's web application to file their return, or if the information submitted with the return is incorrect or not in the proper format. A petroleum carrier who does not file properly will be notified by the Department in writing. The petroleum carrier will have three months from the date of notification to file electronically or correct any identified errors. After the three-month period ends,

a penalty of \$5,000 will be imposed each month the identified error(s) remain(s) uncorrected. Enroll to file electronically at floridarevenue.com/taxes/eEnroll.

Return Due Date: Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day. You must file your return using the Department's motor fuel tax web application.

Penalty: If you do not file a complete return, including all schedules, a \$200 penalty will be assessed.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

Undyed Kerosene – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your tax return in Column D with jet fuel and aviation gasoline.

Dyed Kerosene – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on the tax return in Column C with dyed diesel products and dyed biodiesel.

Biodiesel (B100) – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel and report their biodiesel imports or production on the terminal

supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your tax return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100) – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167) – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your tax return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

Dyed Biodiesel Blends (227) – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your tax return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends – Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption. **Note:** Report denatured ethanol as **Product Type E00** on the tax return in Column A with gasoline and gasohol.

Gasohol (124) – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

Schedule 14 Instructions

Schedule 14 provides detail of each delivery of fuel product transported on behalf of other companies or where the carrier is the owner of the fuel transported. Before entering the information requested in Columns 1 through 13, you should organize your records as follows:

1. Schedule 14A – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered to Another State

2. Schedule 14B – Gallons Loaded at an Out-of-State Facility or Bulk Plant and Delivered in Florida
3. Schedule 14C – Gallons Loaded at a Florida Terminal or Bulk Plant and Delivered in Florida

You must file a separate schedule for each product and terminal code/origin where fuel is loaded. Enter the schedule type, product type, and the terminal code/origin in the header portion of each schedule. There are three options for point of origin:

Option 1. When the origin is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin.

Option 2. When the origin is a non-terminal (bulk storage) location within Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin. If the origin is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a railroad car, barge, or other portable storage tank), use the standard state abbreviation, “FL.”

Visit floridarevenue.com/taxes/fuel for the Florida Department of Environmental Protection Tank Facility Database.

Option 3. When the origin is a non-terminal (bulk storage) location outside Florida, use the standard state abbreviation to identify the point of origin if the point of origin is within the U.S. or a U.S. protectorate; all other non-U.S. points use “ZZ.”

Column Instructions

Columns (1) and (2): Person Hiring the Carrier

(Consignor) – Enter the name and FEIN of the company that hired the carrier.

Columns (3) and (4): Seller (If known) – Enter the name and FEIN of the company from whom you received the fuel at the terminal or other point of origin.

Column (5): Mode of Transport – Enter one of the following:

- B = Barge
 - PL = Pipeline
 - J = Truck
 - R = Rail
 - S = Ship (Great Lakes or ocean marine vessel)
- (If reporting by summary or roll-up totals, see instructions below.)

Column (6): Do not enter a value (origin) in Column 6. Instead, enter the Terminal Code/Origin in the header of the schedule.

Column (7), (8), (9): Delivered to (Consignee) – Enter the name, address, and FEIN of the final delivery point. There are three options for reporting the delivery address in Column 8.

Option 1. When the destination is a terminal (either inside or outside Florida), use the IRS Terminal Code to identify the point of destination.

Option 2. When the destination is a non-terminal (bulk storage) location within Florida, use the DEP facility number to identify the point of destination. If the destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, "FL."

Option 3. When the destination is a non-terminal (bulk storage) location outside of Florida, use the standard state abbreviation to identify the point of destination if the point of destination is within the U.S. or a U.S. protectorate; all other non-U.S. points use "ZZ."

Column (10): Date Delivered – Enter the delivery date of the fuel product (MMDDYY).

Column (11): Document Number –

- Enter the identifying number from the manifest issued at the terminal if the product was removed over the rack.
- If a manifest was not issued by the terminal, use the identifying number from the manifest issued by the seller.
- Enter the pipeline ticket number if the product was moved by pipeline.
- Enter the voyage number if the product was moved by ship or barge.
- Enter the invoice number if the product was not shipped from one location to another but placed directly into a supply tank of a motor vehicle or mobile tank.

Note: If reporting by summary or roll-up totals you must enter the word "SUM" in this column. See Instructions below.

Column (12): Not required in Florida for reporting purposes.

Column (13): Net Gallons – Enter the net whole gallons delivered.

You are required to report each delivery transaction when completing schedules for reporting petroleum products transported for others.

Follow the guidelines below when completing Schedules 14B and 14C for reporting petroleum products transported on your own behalf.

- **Sales to farmers** – A carrier who makes deliveries of undyed diesel or biodiesel to farmers who have multiple tank locations in the same county, all of which are required to be registered with the DEP, may select one of the farmer's DEP facility numbers in each county and report all deliveries in that county under that one DEP facility number. If you choose to summarize multiple transactions under one DEP number, you must write to the Department of Revenue, Compliance Campaigns, P.O. Box 6417, Tallahassee FL 32314-6417, telling us that you will report in this manner. Include a list of the farmer's DEP facility numbers from the county that will be rolled-up under one DEP facility number.

- **Non-Registered Facilities** – You may report single monthly totals by customer and product type if you deliver fuel to a storage or supply tank that is not required to be registered with the Florida Department of Environmental Protection. Enter J in Column 5, the last day of the month in Column 10, sum in Column 11, and the total net gallons in Column 13. Enter 999999991 for all other fields.

Note: You must keep the detail of all roll-up summaries for 5 years and make it available to the Department on request.

When you have completed all supporting schedules of delivery transactions, the individual schedule types must be summarized by product and the total entered on Page 4 of the return. Gasoline, gasohol, and denatured ethanol are summarized as gasoline (Column A); undyed diesel and undyed biodiesel, as undyed diesel (Column B); dyed diesel, dyed biodiesel, dyed kerosene as dyed diesel (Column C); and ~~aviation gasoline, jet fuel, and undyed kerosene as aviation fuel (Column D).~~ and

Table of Product Types

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline	167 – undyed diesel
124 – gasohol	B00 – undyed biodiesel (B100)
E00 – denatured ethanol	~~224 – compressed natural gas/propane~~
Column C	~~Column D~~
226 – high sulfur dyed diesel	~~425 – aviation gasoline~~
227 – low sulfur dyed diesel	~~130 – jet fuel~~
D00 – dyed biodiesel (B100)	~~442 – undyed kerosene~~
072 – dyed kerosene	

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Tax forms and publications 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 more information on Fuel Tax, visit **floridarevenue.com/taxes/fuel**. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at **floridarevenue.com/forms** in the Fuel and Pollutant Taxes section.

DR-309631	Terminal Supplier Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309632	Wholesaler/Importer Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309633	Mass Transit System Provider Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309634	Local Government User of Diesel Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309635	Blender Fuel Tax Return	Rule 12B-5.150, F.A.C.
DR-309636	Terminal Operator Information Return	Rule 12B-5.150, F.A.C.
DR-309638	Exporter Fuel Tax Return	Rule 12B-5.150, F.A.C.

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

Exporter Fuel Tax Return

For Calendar Year:

R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 6

DR-309638
R. 01/14
Page 1
TC
Rule 12B-5.150
Florida Administrative Code
Effective 01/14

Handwritten Example

0 1 2 3 4 5 6 7 8 9

Typed Example

0 1 2 3 4 5 6 7 8 9

Use black ink.

IMPORTANT
Complete and return
coupon to the Department
of Revenue.

Complete Form
Before Entering Information
on the Attached Coupon.

~~**COMPLETE FORM DR-309638**~~
~~**BEFORE ENTERING INFORMATION**~~
~~**ON THE ATTACHED COUPON.**~~

Mail the original of this form along with coupon
to the:

Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Detach
here

Detach
here

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

Exporter Fuel Tax Return Coupon

For Calendar Year:

COMPLETE and MAIL with your RETURN

DR-309638
R. XX/XX R. 01/14

FEIN

0 0 0 0 0 0 0 0 0 0

ENTER BUSINESS NAME:

Name
Address
City/St/ZIP

FOR COLLECTION
PERIOD ENDING

M M D D Y Y

DR-309638

Do Not Write in the Space Below.

This page intentionally left blank.

Mail To:
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0165

**Exporter
Fuel Tax Return**

For Calendar Year:

DR-309638
R. XX/XX ~~R. 01/14~~
Page 3 of 6 ~~Page 3~~

☐ Check here if filing a supplemental return

FEIN:

License Number:

Collection Period Ending:

DOR USE ONLY

		/			/		

POSTMARK OR HAND-DELIVERY DATE

Return Due By

Late After

Complete Reverse Side of Return First

Under penalty of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Exporter

Title

Date

Name of Preparer (Print)

Signature of Preparer

Telephone Number

FEIN

Date



Company Name	FEIN	Collection Period Ending (mm/dd/yy)

GALLONS

	DIESEL			
	A. Gasoline	B. Undyed	C. Dyed	~~D. Aviation~~
1. Gallons exported - Florida tax paid. (Schedule 1A):				
2. Gallons exported - other state tax paid to Florida supplier (Schedule 1B):				
3. Gallons exported - tax unpaid. (Schedule 1C):				



Schedule/Product Type	Company Name	FEIN	Collection Period Ending (mm/dd/yy)

Product Type:

1A.	Gallons Received/Exported - Florida Tax Paid
1B.	Gallons Received/Exported - Other State Tax Paid
1C.	Gallons Received/Exported - Florida Tax Unpaid (Dyed Diesel)

Product Type:

065 Gasoline	167 Low Sulfur Diesel #2/	B00 Undyed/Unblended Biodiesel
072 Dyed Kerosene	Undyed/Blended Biodiesel	(B100)
124 Gasohol	(B20, B10, B5, B2)	D00 Dyed Biodiesel (B100)
~~125 Aviation Gasoline~~	226 High Sulfur Diesel Fuel -	E00 Denatured Ethanol (gasoline
~~190 Jet Fuel~~	Dyed	content equals 1.97% to 2.49%)
~~142 Undyed Kerosene~~	227 Low Sulfur Diesel Fuel -	
	Dyed	

(1) Carrier's Name	(2) Carrier's FEIN	(3) Mode	(4) Point of		Acquired From		(7) Date Received	(8) Document Number	(9) Net Gallons	(10) Gross Gallons	(11) Billed Gallons
			Origin	Destination	(5) Seller's Name	(6) Seller's FEIN					
Subtotal											

[illegible]



FLORIDA

Instructions for Filing Exporter Fuel Tax Return For Calendar Year

DR-309638N
R. XX/XX ~~R. 01/24~~
Rule 12B-5.150, F.A.C.
Effective XX/XX ~~Effective 01/24~~
Page 1 of 3

Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications - Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (Form DR-309653),

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?

You must file this form if you:

- are a licensed exporter; and ~~or diesel~~
- purchase gasoline, ~~diesel, or aviation~~ fuel from terminal suppliers or wholesalers in Florida; and
- export fuel to another state.

The *Exporter Fuel Tax Return* (DR-309638) provides the state with a complete record of all petroleum and biofuel products purchased by the exporter in Florida and exported from Florida. Do not use this return to report tax due.

Note: You must be licensed as a wholesaler and file a *Wholesaler/Importer Fuel Tax Return* (DR-309632) if you deliver fuel by common or private carrier to a destination in Florida that was originally intended for export. Do not report these gallons on your *Exporter Fuel Tax Return*.

Electronic Filing: Licensed exporters are required to file electronically using the Department’s web-based filing application. Exporters will choose to either manually key or import their tax return data into the application. Taxpayers who import their data will use a comma-delimited (CSV) or fixed-length text (flat) file format as provided in the ~~“Import File Specifications for Flat File and Comma-Delimited (CSV)” document~~ at floridarevenue.com/taxes/importinfo. Enroll to file electronically at floridarevenue.com/taxes/eEnroll.

A licensed exporter who does not file electronically, uses an invalid file format, or submits erroneous data will be notified by the Department in writing. The exporter will have three months from the date of notification to correct any identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

Return Due Date: Your return and schedules are due to the Department on the 1st day of the month following the collection period. Your electronic return will be considered late if it is not received by the Department or its agent on or before the 20th day of each month. If the 20th day is a Saturday, Sunday, or state or federal holiday, returns will be accepted as timely if you initiate your filing on the next business day. You must file your return using the Department’s motor fuel tax web-based application.

Penalty: If you don’t file a complete return, including all schedules, a \$200 penalty will be assessed.

Supplemental Returns: If you must correct a previously filed fuel tax return or supporting schedule information, please contact Taxpayer Services at 850-488-6800 to obtain specific supplemental return instructions and blank forms.

Note: A supplemental return is any data reported to the Florida Department of Revenue that adjusts or corrects an original return. The values listed within a supplemental return must reflect the difference between the original and any previously filed supplemental return(s) and the corrected return. Corrections to understated gallons or additional transactions not included on the original return must be reported as positive values. Erroneously reported gallons or overstated transactions included on the original return must be reported as negative values.

Reporting of Kerosene, Biodiesel, and Ethanol Product Types

~~**Undyed Kerosene** – Undyed kerosene is taxable at the aviation fuel tax rate at the time it is removed from the terminal rack. Report all grades of undyed kerosene (except jet fuel) as **Product Type 142**. Include totals from the receipts and disbursements schedules on your return in Column D with jet fuel and aviation gasoline.~~

~~**Dyed Kerosene** – Kerosene dyed to the specifications of section (s.) 206.8741, Florida Statutes (F.S.), is exempt from aviation fuel tax. Report dyed kerosene as **Product Type 072**. Include totals from the receipts and disbursements schedules for **Product Type 072** on your return in Column C with dyed diesel products and dyed biodiesel.~~

Biodiesel (B100) – Except for local governments who produce biodiesel for self-consumption, biodiesel manufacturers must be licensed and file returns as wholesalers. Any person importing untaxed biodiesel must be licensed as an importer. Licensed terminal suppliers meet the licensing requirements to manufacture or import biodiesel, and report their biodiesel imports or production on the terminal supplier return. Biodiesel is defined as diesel and products labeled or marketed as biodiesel, including products known as “B100,” that have not been blended with petroleum diesel. These products are taxable at the diesel fuel rate when produced in or imported into Florida in the same manner as petroleum diesel. Report unblended biodiesel as **Product Type B00**, and include it on your return in Column B with undyed petroleum diesel.

Dyed Biodiesel (B100) – Biodiesel dyed to the specifications of s. 206.8741, F.S., is exempt from diesel fuel tax. Report dyed biodiesel as **Product Type D00**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum diesel products and dyed kerosene.

Biodiesel Blends (167) – A biodiesel blend is defined as undyed biodiesel blended with petroleum diesel (i.e., B05). Report all biodiesel blends as undyed diesel fuel (**Product Type 167**), and include them on your return in Column B with pure undyed petroleum diesel and pure undyed biodiesel.

Dyed Biodiesel Blends (227) – A dyed biodiesel blend is defined as dyed biodiesel blended with dyed petroleum diesel (i.e., D05). Dyed biodiesel blends must be dyed to the specifications of s. 206.8741, F.S., to be exempt from diesel fuel tax. Report dyed biodiesel blends as **Product Type 227**. Include totals from the receipts and disbursements schedules on your return in Column C, with the totals of dyed petroleum and dyed kerosene products.

Ethanol Blends – Ethanol blends are taxable products resulting from a blend of gasoline and ethanol to create a fuel grade ethanol. Fuel grade ethanol is defined as ethanol blended with at least 1.97% gasoline by volume to render the product unsuitable for human consumption.

Gasohol (124) – “Gasohol” means a mixture of gasoline blended with ethanol and includes what is commonly known and sold as ethanol blended fuel, which contains not more than 91% gasoline by volume, and the ethanol content must not be less than 9% by volume. Report gasohol as **Product Type 124**, and include it on your tax return in Column A with gasoline.

Schedule Instructions

Schedules 1A, 1B, and 1C

Schedules 1A, 1B, and 1C provide detail supporting the receipts and exports on the return. Each receipt or export of product from a terminal or bulk plant must be listed on a separate line.

Each receipt or export of a product from a terminal or bulk plant to another state must be listed on the appropriate schedule based on whether:

- Florida taxes were collected; or
- the state of export's tax was collected.

Schedule Type/Product Type

Enter one of the following schedule type numbers together with the appropriate product type being reported.

- 1A.** Gallons Received/Exported – Florida Tax Paid
- 1B.** Gallons Received/Exported – Other State Tax Paid to Supplier
- 1C.** Gallons Received/Exported – Florida Tax Unpaid (Dyed Diesel)

Company Name, FEIN, and Collection Period Ending

Enter the name and FEIN of the exporter shown on the front of your return. In addition, enter the collection period ending date on each schedule.

Note: Florida requires an exporter to report the carrier name and FEIN on Schedules 1A, 1B, and 1C. This information will be compared to the carrier return to verify the exportation of fuel.

Column Instructions

Columns (1) and (2): Carrier – Enter the name and FEIN of the company that transports the product from the terminal or bulk plant to another state on behalf of the exporter.

Column (3): Mode of Transport – Enter the mode of transport using one of the following:

- B = Barge
- BA = Book Adjustment
- J = Truck
- PL = Pipeline
- R = Rail
- S = Ship (Great Lakes or ocean marine vessel)
- ST = Stock Transfer-Exchanges (use ST to report a transfer of ownership of reportable product from one terminal supplier to another terminal supplier or position holder within a terminal or bulk plant)

Column (4): Point of Origin/Destination – Select and enter one of the following to report the point of origin and the point of destination.

Option 1. When the origin or destination is a terminal (either inside or outside Florida), use the Internal Revenue Service (IRS) terminal code to identify the point of origin or destination.

Option 2. When the origin or destination is a non-terminal (bulk storage) location in Florida, use the Florida Department of Environmental Protection (DEP) facility number to identify the point of origin or destination. If the origin or destination is a location in Florida, but is neither a terminal nor a facility required to be registered with the DEP (such as a portable storage tank), use the standard state abbreviation, “FL.”

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 whole gallons received and exported to a destination outside of Florida. The total of all net whole gallons entered in this column must agree with the amounts summarized and reported as exports on Page 4 of your return.

Columns (10) and (11): Not required in Florida for reporting purposes.

Upon completion of all supporting Schedules of Exports, summarize the total of each product by schedule type and enter the results on Page 4 of the return. Summarize the results on Page 4 as follows:

- Include gasoline, gasohol, and/or denatured ethanol stored as motor fuel under “gasoline.”
- Include low sulfur diesel #2 and/or biodiesel (B100) under “undyed diesel.”
- Include dyed kerosene, biodiesel, high sulfur, and/or low sulfur diesel dyed in accordance with the U.S. Environmental Protection Agency or IRS requirements under “dyed diesel.”
- ~~• Include undyed kerosene, jet fuel, and aviation gasoline as aviation fuel.~~

Table of Product Types

The following table lists the reportable product types and the appropriate columns on the return.

Column A	Column B
065 – gasoline 124 – gasohol E00 – denatured ethanol	167 – undyed diesel B00 – undyed biodiesel (B100)
Column C	~~Column D~~
226 – high sulfur dyed diesel 227 – low sulfur dyed diesel D00 – dyed biodiesel (B100) 072 – dyed kerosene	~~425 – aviation gasoline 430 – jet fuel 442 – undyed kerosene~~

Tax forms and publications 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 more information on Fuel Tax, visit floridarevenue.com/taxes/fuel. Information is available on Temporary Fuel Tax Licenses during a Disaster or Declared State of Emergency, Tax Incentives, Refunds, Rate Charts, and the Florida Department of Environmental Protection Tank Facility Database.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available at floridarevenue.com/forms.

Form DR-309632
Form DR-309638

Wholesaler/Importer Fuel Tax **Return**
~~Return~~ Exporter Fuel Tax Return

Rule 12B-5.150, F.A.C.
Rule 12B-5.150, F.A.C.



DRAFT

**Motor Fuel Taxes Comma Delimited (CSV)
and Flat File Specifications – Wholesaler/Importer,
Exporter, Blender, and Petroleum Carrier Fuel Tax
Returns**

**DR-309653
R. XX/XX
Rule 1B-5.150, F.A.C.
Effective XX/XX
Page 1 of 29**

Contents

<u>1</u>	<u>Introduction</u>	<u>4</u>
<u>2</u>	<u>Terms and Conditions</u>	<u>4</u>
<u>3</u>	<u>Import File Format Requirements</u>	<u>4</u>
<u>4</u>	<u>Import File Structure</u>	<u>5</u>
4.1	Flat File Structure	5
4.1.1	Wholesale/Import, Export, and Blender Record Types	5
4.1.2	Carrier Record Types	5
4.2	Comma-Delimited Value (CSV) Structure	5
4.2.1	Wholesale/Import, Export, and Blender CSV Files	5
4.2.2	Carrier CSV Files	5
<u>5</u>	<u>Import File Field Descriptions and Restrictions</u>	<u>6</u>
5.1	Flat Files	6
5.1.1	Wholesale/Import, Export, and Blender	6
5.1.2	Carrier	11
5.2	Comma-delimited (CSV) Files	14
5.2.1	Wholesale/Import, Export, and Blender	14
5.2.2	Carrier – Schedule 14A, 14B, and 14C Record Format	19
<u>6</u>	<u>Importing the File</u>	<u>22</u>
<u>7</u>	<u>Contact Information</u>	<u>22</u>
	<u>Appendix 1: Example Files</u>	<u>23</u>
	Flat Files	23
	Wholesale/Import, Export, and Blender Returns	23
	Carrier Return	23
	Comma-Delimited (CSV) Files	24
	Example of a CSV file in text format	24
	Wholesale/Import, Export, and Blender	24
	CSV File Layout for Schedule 5LO (replaces Schedule 11)	24
	<u>Appendix 2: Error Messages</u>	<u>25</u>
	Generic Data Integrity Messages	25
	Specific Data Integrity Messages	27
	Wholesaler/Importer	27
	Blender	28
	Carrier	29
	Exporter	29
	<u>Appendix 3: County Code List</u>	<u>30</u>

Version	Description of Change
October 2024: Version 5 December 2021: Version 4	1. Corrected flat file specifications for Carrier Distribution Schedule Record 1. Added note regarding leading zeroes for document ID numbers. 2. Clarified information regarding Company IDs. 3. Corrected instructions for Petroleum Carrier (DR-309637) flat file users. 4. Updated example files in Appendix 1.
January 2021: Version 3	1. Updated CSV specifications for Carrier return. 2. Modified document for standardization. 3. Created new introduction. 4. Created Terms and Conditions section. 5. Created Appendix 1: Example Files 6. Created Appendix 2: Error Messages. 7. Created Appendix 3: County Code List.
July 2018: Version 2.4	1. Updated CSV specifications for Carrier return. 2. Updated notes to include additional punctuation marks that cannot be used within the body of the files. 3. Modified document for standardization.
August 2017: Version 2.3	1. Updated notes page to delete material that was no longer relevant and to add instructions for replacement codes. 2. Modified document for standardization.
March 2009: Version 2.2	1. Updated notes page to include unacceptable special characters for flat and CSV files and a note on preserving leading zeroes by using a text editor. 2. Flat file – added column for position in record. 3. Created new page for flat file examples. 4. Created table of contents. 5. Created revision page.
February 2009: Version 2.1	1. Updated specifications to clarify layout for both flat and CSV files. 2. Created note page for flat and CSV files.
November 2008: Version 2	Created original import file specifications.

1 Introduction

The Florida Department of Revenue provides functionality to allow wholesalers/importers, blenders, carriers, and exporters of motor fuel to import receipt and disbursement data using a comma-delimited (CSV) or fixed-length text (flat) file. These specifications provide you with the requirements necessary for creating a file to import to the Department's file and pay web application. The Department encourages you to read the specifications thoroughly prior to creating your file to help ensure accuracy and the successful import of your data.

2 Terms and Conditions

By using the Department's online application to submit return data, the user acknowledges and agrees to the following terms and conditions:

- User is responsible for correctly employing the file import specifications to create an electronic return file.
- User is responsible for generating the output file being imported.
- User agrees to make NO configuration changes and/or modifications to the import file specifications.
Note: Any configuration changes will result in the Department not being able to read the data submitted.
- User agrees that the import file specifications will be used for the sole purpose of converting specific tax information to meet the standard format for importing data to the Department.

3 Import File Format Requirements

Within the import file, data will need to be formatted as follows:

- With flat files, the last digit in any gallon field is an implied decimal, so if a user puts 12345 in a gallon field, the system will read it as 1,234.5 gallons.
- With the exception of email addresses, these special characters are not acceptable within data fields in the import file: ~ ! @ # \$ % ^ & * () - = ` { } [] \ , . ; ' : " < > ?
- Do not import data for Schedules 11 and 12. The application will create these schedules based on data reported for Schedules 5LO, 5HW, 7A, 8, and 10.
- Specifications for the disbursement schedule are not applicable to the Schedule of Exports on the Exporter Fuel Tax Return. Please refer to the specifications for the schedule of receipts.
- When editing a CSV file, preserve all leading zeros by using a text editor to ensure data accuracy.
- There may be instances in which you are unable to provide a valid Federal Employer Identification Number (FEIN), Point of Destination, or Point of Origin due to the nature of the transaction. For example, you may have sales to a customer who is not required to register and obtain an FEIN. The Department created replacement codes that should be used to identify exceptions. A list of these exceptions, along with replacement codes, is documented in [Tax Information Publication 12B05-06](#).

4 Import File Structure

4.1 Flat File Structure

The motor fuel tax import flat file consists of four record types for Wholesale, Import, Export, and Blender returns and three record types for Carrier returns.

4.1.1 Wholesale/Import, Export, and Blender Record Types

- Record Type 00 (Header Record) – Required record type. Contains the FEIN of the company filing the return, the applied period for the return, and the number of schedule lines in the import file.
- Record Type 01 (Schedule Header Record) – Required record type. Contains the type of return being filed along with the type and total amount of product being transported.
- Record Type 05 (Receipt Schedule Record) – Optional record type. Contains detailed information about fuel that has been received by the user, including the carrier's FEIN, the type of transport used, the points of origin and destination for the shipment, the date shipment was received, the document number of the invoice (typically the Bill of Lading number) that can be used to track the shipment, and the total gallons received.
- Record Type 06 (Distribution Schedule Record) – Optional record type. Contains detailed information about fuel that has been distributed by the user, including carrier FEIN, the type of transport used, the point of origin and destination for the shipment, date of distribution, document number that can be used to track the shipment, and total gallons distributed.

4.1.2 Carrier Record Types

- Record Type 00 (Header Record) – Required record type. Contains the FEIN of the company filing the return, the applied period for the return, and the number of schedule lines in the import file.
- Record Type 01 (Schedule Header Record) – Required record type. Contains the type of return being filed along with the type and total amount of product being transported.
- Record Type 09 (Distribution Schedule Record) – Required record type. Contains detailed information about fuel that is being carried including the FEIN of the entity hiring the carrier, the origin and destination of the fuel, date of shipment, document number that can be used to track the shipment, and total gallons transported.

4.2 Comma-Delimited Value (CSV) Structure

CSV import files must be in ASCII delimited format. Each line must include all fields listed in the Import File Field and Descriptions table for the return type being submitted. Additionally, each line specifies the values associated with a single location and applied period. The file can have as many lines as needed. If any field* contains a leading zero, it is recommended that you edit the file using a text editor to ensure that the leading zero is not dropped prior to upload.

*NOTE: For the document ID field, leading zeroes may be eliminated to prevent the total number of characters from exceeding the limit. For more information about the document ID field, please see pages 16 and 21.

4.2.1 Wholesale/Import, Export, and Blender CSV Files

- Schedule of Receipts Record Format – File consists of 15 columns and can be used to report Schedules 1A, 1B, 1C, 2A, and 2B.
- Schedule of Disbursement Record Format – File consists of 15 columns and can be used to report Schedules 5B, 5HW, 5LO, 7A, 7B, 8, and 10.

4.2.2 Carrier CSV Files

- Schedule of Deliveries Record Format – File consists of 17 columns and can be used to report Schedules 14A, 14B, and 14C.

5 Import File Field Descriptions and Restrictions

5.1 Flat Files

Flat files are fixed-length text files that contain a full data set. All lines must contain the required number of characters in the exact positions associated with each field. There are three possible character types that may be used in the flat file:

- A = alpha characters only
- N = numerical characters only
- X = a mixture of both alpha and numerical characters may be used

5.1.1 Wholesale/Import, Export, and Blender

5.1.1.1 Record Type 00 (Header Record)

<u>Field Name</u>	<u>Position</u> <u>in</u>	<u>Character</u> <u>Type</u>	<u>Field</u> <u>Length</u>	<u>Description</u>
	<u>Record</u>			
<u>Record Type</u>	<u>1-2</u>	<u>N</u>	<u>2</u>	<u>Value must be 00 (zero, zero).</u>
<u>Company FEIN</u>	<u>3-11</u>	<u>N</u>	<u>9</u>	<u>FEIN of company filing return.</u>
<u>IRS Terminal Code</u>	<u>12-20</u>	<u>X</u>	<u>9</u>	<u>Fuel terminal code issued by the IRS. Not currently used.</u>
<u>Applied Period Month</u>	<u>21-22</u>	<u>N</u>	<u>2</u>	<u>Two-digit month (MM) of the applied period for the return being submitted with the import.</u>
<u>Applied Period Day</u>	<u>23-24</u>	<u>N</u>	<u>2</u>	<u>Two-digit day (DD) of the applied period for the return being submitted with the import.</u>
<u>Applied Period Year</u>	<u>25-28</u>	<u>N</u>	<u>4</u>	<u>Four-digit year (YYYY) of the applied period for the return being submitted with the import.</u>
<u>Schedule Lines</u>	<u>29-38</u>	<u>N</u>	<u>10</u>	<u>Number of schedule lines being sent in the import file.</u>

5.1.1.2 Record Type 01 (Schedule Header Record)

<u>Field Name</u>	<u>Position</u> <u>in</u>	<u>Character</u> <u>Type</u>	<u>Field</u> <u>Length</u>	<u>Description</u>
	<u>Record</u>			
<u>Schedule Record Type</u>	<u>1-2</u>	<u>N</u>	<u>2</u>	<u>Value must be 01 (zero, one).</u>
<u>Return Document Type</u>	<u>3-4</u>	<u>N</u>	<u>2</u>	<u>Type of return document being imported that can be one of four values:</u> □ <u>32 = Wholesaler</u> □ <u>35 = Blender/Retailer of Alternative Fuel</u> □ <u>37 = Carrier</u> □ <u>38 = Exporter</u>

<u>Field Name</u>	<u>Position in Record</u>	<u>Character Type</u>	<u>Field Length</u>	<u>Description</u>
<u>Schedule Type</u>	<u>5-7</u>	<u>X</u>	<u>3</u>	<u>Schedule type for the record reported. Depending on the return document type, the schedule type can be one of the following:</u> ☐ <u>1A = Gallons Received – Florida Tax Paid</u> ☐ <u>1B = Gallons Received from Supplier for Export – Other State’s Tax Paid</u> ☐ <u>1C = Gallons Received/Exported – Florida Tax Unpaid (Dyed Diesel)</u> ☐ <u>2A = Gallons Received – Tax Unpaid (Imports)</u> ☐ <u>2B = Total Product Received or Blended – Florida Tax Unpaid</u> ☐ <u>5B = Gallons Delivered – State Tax Collected (Gasoline/Aviation)</u> ☐ <u>5HW = Gallons of Aviation Fuel Converted for Highway Use</u> ☐ <u>5LO = Gallons of Gasoline/Gasohol Delivered to Retail Locations and End Users</u> ☐ <u>7A = Gallons Exported by Other Than Bulk Transfer</u> ☐ <u>7B = Gallons Exported – Other State’s Tax Paid to Supplier</u> ☐ <u>8 = Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)</u> ☐ <u>10 = Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-Exempt Entities</u>
<u>Product Type</u>	<u>8-10</u>	<u>X</u>	<u>3</u>	<u>Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following:</u> ☐ <u>065 = Gasoline</u> ☐ <u>072 = Dyed Kerosene</u> ☐ <u>124 = Gasohol</u> ☐ <u>125 = Aviation Gasoline</u> ☐ <u>130 = Jet Fuel</u> ☐ <u>142 = Undyed Kerosene</u> ☐ <u>167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2)</u> ☐ <u>226 = High Sulfur Diesel – Dyed</u> ☐ <u>227 = Low Sulfur Diesel – Dyed</u> ☐ <u>B00 = Undyed/Unblended Biodiesel (B100)</u> ☐ <u>D00 = Dyed Biodiesel (B100)</u> ☐ <u>E00 = Denatured Ethanol</u>
<u>Amended Return Indicator</u>	<u>11-11</u>	<u>N</u>	<u>1</u>	<u>Indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.</u>
<u>Schedule Lines</u>	<u>12-21</u>	<u>N</u>	<u>10</u>	<u>Total number of schedule lines being sent.</u>
<u>Sign Field for Total Net Gallons</u>	<u>22-22</u>	<u>X</u>	<u>1</u>	<u>Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.</u>
<u>Total Net Gallons</u>	<u>23-31</u>	<u>N</u>	<u>9</u>	<u>Total net gallons reported with record.</u>

<u>Field Name</u>	<u>Position in Record</u>	<u>Character Type</u>	<u>Field Length</u>	<u>Description</u>
<u>Net Gallons Tenths</u>	<u>32-32</u>	<u>N</u>	<u>1</u>	<u>Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.</u>

5.1.1.3 Record Type 05 (Receipt Schedule Record)

<u>Field Name</u>	<u>Position in Record</u>	<u>Character Type</u>	<u>Field Length</u>	<u>Description</u>
<u>Receipt Schedule Type</u>	<u>1-2</u>	<u>N</u>	<u>2</u>	<u>Value must be 05 (zero, five).</u>
<u>Carrier FEIN</u>	<u>3-11</u>	<u>N</u>	<u>9</u>	<u>Federal Employer Identification Number (FEIN) of the company transporting the product. Must have nine (9) digits, including any leading zeroes.</u>
<u>Mode of Transportation</u>	<u>12-13</u>	<u>A</u>	<u>2</u>	<u>Mode of transportation used for transaction. Can be:</u> ☐ <u>J = Truck</u> ☐ <u>R = Rail</u> ☐ <u>B = Barge</u> ☐ <u>PL = Pipeline</u> ☐ <u>BA = Book Adjustment</u> ☐ <u>ST = Stock Transfer</u> ☐ <u>S = Ship Point</u>
<u>Point of Origin</u>	<u>14-22</u>	<u>X</u>	<u>9</u>	<u>The original location of the fuel to be transported – the following are acceptable:</u> ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>Point of Destination</u>	<u>23-31</u>	<u>X</u>	<u>9</u>	<u>The final location for the fuel being transported – the following are acceptable:</u> ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>Seller FEIN</u>	<u>32-40</u>	<u>N</u>	<u>9</u>	<u>The FEIN of the company from which the product was acquired. Must have nine (9) digits, including any leading zeroes.</u>
<u>Date Received Month</u>	<u>41-42</u>	<u>N</u>	<u>2</u>	<u>Two-digit month (MM) in which the product was received.</u>
<u>Date Received Day</u>	<u>43-44</u>	<u>N</u>	<u>2</u>	<u>Two-digit day (DD) in which the product was received.</u>
<u>Date Received Year</u>	<u>45-48</u>	<u>N</u>	<u>4</u>	<u>Four-digit year (YYYY) in which the product was received.</u>

<u>Field Name</u>	<u>Position</u> <u>in</u> <u>Record</u>	<u>Character</u> <u>Type</u>	<u>Field</u> <u>Length</u>	<u>Description</u>
<u>Document Number</u>	<u>49-60</u>	<u>X</u>	<u>12</u>	<u>Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following:</u> ☐ <u>Identifying number from the manifest issued at the terminal or from the manifest issued by the seller</u> ☐ <u>Pipeline ticket number</u> ☐ <u>Voyage number if ship or barge moved the product</u> ☐ <u>Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank</u>
<u>Sign for Net Gallons</u>	<u>61-61</u>	<u>X</u>	<u>1</u>	<u>Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.</u>
<u>Net Gallons Whole</u>	<u>62-70</u>	<u>N</u>	<u>9</u>	<u>Total net gallons reported with record.</u>
<u>Net Gallons Tenths</u>	<u>71-71</u>	<u>N</u>	<u>1</u>	<u>Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.</u>

5.1.1.4 Record Type 06 (Distribution Schedule Record)

<u>Field Name</u>	<u>Position</u> <u>in</u> <u>Record</u>	<u>Character</u> <u>Type</u>	<u>Field</u> <u>Length</u>	<u>Description</u>
<u>Distribution Schedule Record Type</u>	<u>1-2</u>	<u>N</u>	<u>2</u>	<u>Value must be 06 (zero, six).</u>
<u>Carrier FEIN</u>	<u>3-11</u>	<u>N</u>	<u>9</u>	<u>Federal Employer Identification Number (FEIN) of the company transporting the product. Must have nine (9) digits, including any leading zeroes.</u>
<u>Mode of Transportation</u>	<u>12-13</u>	<u>A</u>	<u>2</u>	<u>Mode of transportation used for transaction. Can be:</u> ☐ <u>J = Truck</u> ☐ <u>R = Rail</u> ☐ <u>B = Barge</u> ☐ <u>PL = Pipeline</u> ☐ <u>BA = Book Adjustment</u> ☐ <u>ST = Stock Transfer</u> ☐ <u>S = Ship Point</u>
<u>Point of Origin</u>	<u>14-22</u>	<u>X</u>	<u>9</u>	<u>The original location of the fuel to be transported – the following are acceptable:</u> ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>

<u>Field Name</u>	<u>Position in Record</u>	<u>Character Type</u>	<u>Field Length</u>	<u>Description</u>
<u>Point of Destination</u>	<u>23-31</u>	<u>X</u>	<u>9</u>	<u>The final location for the fuel being transported – the following are acceptable:</u> ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>Seller FEIN</u>	<u>32-40</u>	<u>N</u>	<u>9</u>	<u>The FEIN of the company from which the product was acquired. Must have nine (9) digits, including any leading zeroes.</u>
<u>Date Received Month</u>	<u>41-42</u>	<u>N</u>	<u>2</u>	<u>Two-digit month (MM) in which the product was received.</u>
<u>Date Received Day</u>	<u>43-44</u>	<u>N</u>	<u>2</u>	<u>Two-digit day (DD) in which the product was received.</u>
<u>Date Received Year</u>	<u>45-48</u>	<u>N</u>	<u>4</u>	<u>Four-digit year (YYYY) in which the product was received.</u>
<u>Document Number</u>	<u>49-60</u>	<u>X</u>	<u>12</u>	<u>Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following:</u> ☐ <u>Identifying number from the manifest issued at the terminal or from the manifest issued by the seller</u> ☐ <u>Pipeline ticket number</u> ☐ <u>Voyage number if ship or barge moved the product</u> ☐ <u>Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank</u>
<u>Sign for Net Gallons</u>	<u>61-61</u>	<u>X</u>	<u>1</u>	<u>Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.</u>
<u>Net Gallons Whole</u>	<u>62-70</u>	<u>N</u>	<u>9</u>	<u>Total net gallons reported with record.</u>
<u>Net Gallons Tenths</u>	<u>71-71</u>	<u>N</u>	<u>1</u>	<u>Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.</u>

5.1.2 Carrier5.1.2.1 Record Type 00 (Header Record)

<u>Field Name</u>	<u>Position in Record</u>	<u>Character Type</u>	<u>Field Length</u>	<u>Description</u>
<u>Record Type</u>	<u>1-2</u>	<u>N</u>	<u>2</u>	<u>Value must be 00 (zero, zero).</u>
<u>Company FEIN</u>	<u>3-11</u>	<u>N</u>	<u>9</u>	<u>FEIN of company filing return.</u>
<u>IRS Terminal Code</u>	<u>12-20</u>	<u>X</u>	<u>9</u>	<u>Fuel terminal code issued by the IRS. Not currently used.</u>
<u>Applied Period Month</u>	<u>21-22</u>	<u>N</u>	<u>2</u>	<u>Two-digit month (MM) of the applied period for the return being submitted with the import.</u>
<u>Applied Period Day</u>	<u>23-24</u>	<u>N</u>	<u>2</u>	<u>Two-digit day (DD) of the applied period for the return being submitted with the import.</u>
<u>Applied Period Year</u>	<u>25-28</u>	<u>N</u>	<u>4</u>	<u>Four-digit year (YYYY) of the applied period for the return being submitted with the import.</u>
<u>Schedule Lines</u>	<u>29-38</u>	<u>N</u>	<u>10</u>	<u>Number of schedule lines being sent in the import file.</u>

5.1.2.2 Record Type 01 (Schedule Header Record)

<u>Field Name</u>	<u>Position in Record</u>	<u>Character Type</u>	<u>Field Length</u>	<u>Description</u>
<u>Schedule Record Type</u>	<u>1-2</u>	<u>N</u>	<u>2</u>	<u>Value must be 01 (zero, one).</u>
<u>Return Document Type</u>	<u>3-4</u>	<u>N</u>	<u>2</u>	<u>Type of return document being imported that can be one of four values:</u> ☐ <u>32 = Wholesaler</u> ☐ <u>35 = Blender/Retailer of Alternative Fuel</u> ☐ <u>37 = Carrier</u> ☐ <u>38 = Exporter</u>
<u>Schedule Type</u>	<u>5-7</u>	<u>X</u>	<u>3</u>	<u>Schedule type for the record reported. Depending on the return document type, the schedule type can be one of the following:</u> ☐ <u>14A = Gallons loaded at a Florida terminal or bulk plant and delivered to another state</u> ☐ <u>14B = Gallons loaded at an out-of-state terminal or bulk plan and delivered in Florida</u> ☐ <u>14C = Gallons loaded at a Florida terminal or bulk plant and delivered in Florida</u>

<u>Field Name</u>	<u>Position in Record</u>	<u>Character Type</u>	<u>Field Length</u>	<u>Description</u>
<u>Product Type</u>	<u>8-10</u>	<u>X</u>	<u>3</u>	<u>Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following:</u> ☐ <u>065 = Gasoline</u> ☐ <u>072 = Dyed Kerosene</u> ☐ <u>124 = Gasohol</u> ☐ <u>125 = Aviation Gasoline</u> ☐ <u>130 = Jet Fuel</u> ☐ <u>142 = Undyed Kerosene</u> ☐ <u>167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2)</u> ☐ <u>226 = High Sulfur Diesel – Dyed</u> ☐ <u>227 = Low Sulfur Diesel – Dyed</u> ☐ <u>B00 = Undyed/Unblended Biodiesel (B100)</u> ☐ <u>D00 = Dyed Biodiesel (B100)</u> ☐ <u>E00 = Denatured Ethanol</u>
<u>Amended Return Indicator</u>	<u>11-11</u>	<u>N</u>	<u>1</u>	<u>Indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.</u>
<u>Schedule Lines</u>	<u>12-21</u>	<u>N</u>	<u>10</u>	<u>Total number of schedule lines being sent.</u>
<u>Sign Field for Total Net Gallons</u>	<u>22-22</u>	<u>X</u>	<u>1</u>	<u>Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.</u>
<u>Total Net Gallons</u>	<u>23-31</u>	<u>N</u>	<u>9</u>	<u>Total net gallons reported with record.</u>
<u>Net Gallons Tenths</u>	<u>32-32</u>	<u>N</u>	<u>1</u>	<u>Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.</u>

5.1.2.3 Record Type 09 (Distribution Schedule Record)

<u>Field Name</u>	<u>Position in Record</u>	<u>Character Type</u>	<u>Field Length</u>	<u>Description</u>
<u>Carrier Schedule Record Type</u>	<u>1-2</u>	<u>N</u>	<u>2</u>	<u>Value must be 09 (zero, nine).</u>
<u>Origin</u>	<u>3-11</u>	<u>X</u>	<u>9</u>	<u>Origin of the product being transported, with the most common value being the IRS terminal code.</u>
<u>Person Hiring Carrier FEIN</u>	<u>12-20</u>	<u>N</u>	<u>9</u>	<u>FEIN of the company hiring the carrier.</u>
<u>Seller FEIN</u>	<u>21-29</u>	<u>N</u>	<u>9</u>	<u>FEIN for the company selling the product that was received at the terminal or other point of origin.</u>

<u>Field Name</u>	<u>Position</u> <u>in</u> <u>Record</u>	<u>Character</u> <u>Type</u>	<u>Field</u> <u>Length</u>	<u>Description</u>
<u>Mode of Transportation</u>	30-31	A	2	Mode of transportation used for transaction. Can be: ☐ <u>J = Truck</u> ☐ <u>R = Rail</u> ☐ <u>B = Barge</u> ☐ <u>PL = Pipeline</u> ☐ <u>BA = Book Adjustment</u> ☐ <u>ST = Stock Transfer</u> ☐ <u>S = Ship Point</u>
<u>Delivered to Location</u>	32-40	X	9	Delivery address for the record – can use the following: ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>Delivered to FEIN</u>	41-49	N	9	FEIN for consignee of the product in the shipment.
<u>Date Received Month</u>	50-51	N	2	Two-digit month in which the delivery was received.
<u>Date Received Day</u>	52-53	N	2	Two-digit day on which the delivery was received.
<u>Date Received Year</u>	54-57	N	4	Four-digit year in which the delivery was received.
<u>Document Number</u>	58-69	X	12	Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following: ☐ <u>Identifying number from the manifest issued at the terminal or from the manifest issued by the seller</u> ☐ <u>Pipeline ticket number</u> ☐ <u>Voyage number if ship or barge moved the product</u> ☐ <u>Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank</u>
<u>Sign Field for Net Gallons</u>	70-70	X	1	Total net gallons reported may be a positive or negative value. Insert a plus sign (+) for positive values or a minus sign (-) for negative values.
<u>Net Gallons Whole</u>	71-79	N	9	Total net gallons reported with record.
<u>Net Gallons Tenth</u>	80-80	N	1	Tenths of gallons reported with record. If Total Net Gallons is a whole number without tenths, user should put a zero (0) in this field.

5.2 Comma-delimited (CSV) Files

In the tables that follow, the values that may appear under the column labeled “Field Type” are as follows:

- N = Numerical characters
- ND = Numerical characters, implied decimal – the last digit in this field will be processed as a tenth of a gallon
- CS = Alphanumeric character string
- D = Applied period represented as a number in the form of YYYYMM (EX: 202110)
- DT = Data represented as a number in the form of YYYYMMDD (EX: 20210608)

Reminder: When editing a CSV file, please preserve all leading zero(s) by using a text editor to ensure data accuracy. If your document number (Column N for Wholesale/Import, Export, and Blender or Column P for Carrier) has more than twelve (12) characters when including leading zeroes, the zeroes may be eliminated.

5.2.1 Wholesale/Import, Export, and Blender

5.2.1.1 Schedule of Receipts Record Format

<u>Field Name</u>	<u>Position</u>	<u>Field Type</u>	<u>Max Length</u>	<u>Description</u>
<u>COMPANY ID</u>	<u>Column A</u>	<u>N</u>	<u>9</u>	<u>Company ID – designated by the taxpayer – typically the FEIN of the taxpayer filing the return</u>
<u>PERIOD</u>	<u>Column B</u>	<u>D</u>	<u>6</u>	<u>Applied Period – date should be in YYYYMM format (Ex. 202110)</u>
<u>SCHEDULE</u>	<u>Column C</u>	<u>CS</u>	<u>3</u>	<u>Schedule type for the record reported. Depending on the return document type, the schedule type can be one of the following:</u> □ <u>1A = Gallons Received – Florida Tax Paid</u> □ <u>1B = Gallons Received from Supplier for Export – Other State’s Tax Paid</u> □ <u>1C = Gallons Received/Exported – Florida Tax Unpaid (Dyed Diesel)</u> □ <u>2A = Gallons Received – Tax Unpaid (Imports)</u> □ <u>2B = Total Product Received or Blended – Florida Tax Unpaid</u>

<u>Field Name</u>	<u>Position</u>	<u>FieldType</u>	<u>Max Length</u>	<u>Description</u>
<u>PRODUCT</u>	<u>Column D</u>	<u>N</u>	<u>3</u>	Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following: ☐ <u>065 = Gasoline</u> ☐ <u>072 = Dyed Kerosene</u> ☐ <u>124 = Gasohol</u> ☐ <u>125 = Aviation Gasoline</u> ☐ <u>130 = Jet Fuel</u> ☐ <u>142 = Undyed Kerosene</u> ☐ <u>167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2)</u> ☐ <u>226 = High Sulfur Diesel – Dyed</u> ☐ <u>227 = Low Sulfur Diesel – Dyed</u> ☐ <u>B00 = Undyed/Unblended Biodiesel (B100)</u> ☐ <u>D00 = Dyed Biodiesel (B100)</u> ☐ <u>E00 = Denatured Ethanol</u>
<u>AMEND ID</u>	<u>Column E</u>	<u>N</u>	<u>1</u>	Amended record ID – Indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.
<u>C NAME</u>	<u>Column F</u>	<u>CS</u>	<u>35</u>	Name of the company transporting the product
<u>C FEIN</u>	<u>Column G</u>	<u>CS</u>	<u>9</u>	Federal Employer Identification Number (FEIN) for the company transporting the product.
<u>MODE</u>	<u>Column H</u>	<u>CS</u>	<u>2</u>	Mode of transportation used for transaction. Can be: ☐ <u>J = Truck</u> ☐ <u>R = Rail</u> ☐ <u>B = Barge</u> ☐ <u>PL = Pipeline</u> ☐ <u>BA = Book Adjustment</u> ☐ <u>ST = Stock Transfer</u> ☐ <u>S = Ship Point</u>
<u>ORIGIN</u>	<u>Column I</u>	<u>CS</u>	<u>9</u>	The original location of the fuel to be transported – the following are acceptable: ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>

<u>Field Name</u>	<u>Position</u>	<u>FieldType</u>	<u>Max Length</u>	<u>Description</u>
<u>DESTINAT</u>	<u>Column J</u>	<u>CS</u>	<u>9</u>	The final location for the fuel being transported – the following are acceptable: ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>S NAME</u>	<u>Column K</u>	<u>CS</u>	<u>35</u>	<u>Seller's name – the name of the company selling the product in the transaction</u>
<u>S FEIN</u>	<u>Column L</u>	<u>CS</u>	<u>9</u>	<u>Seller's FEIN – FEIN for the company selling the product in the transaction</u>
<u>D RECEIVE</u>	<u>Column M</u>	<u>DT</u>	<u>8</u>	<u>Date received – date the product was delivered to its destination. Must be in YYYYMMDD format.</u>
<u>DOC_NUM</u>	<u>Column N</u>	<u>CS</u>	<u>12</u>	<u>Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following:</u> ☐ <u>Identifying number from the manifest issued at the terminal or from the manifest issued by the seller</u> ☐ <u>Pipeline ticket number</u> ☐ <u>Voyage number if ship or barge moved the product</u> ☐ <u>Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank</u>
<u>GALLONS</u>	<u>Column O</u>	<u>ND</u>	<u>11</u>	<u>Net gallons – the number of gallons transported for the transaction reported. The total number of characters is broken into three sections:</u> ☐ <u>First character = Sign field for net gallons – If the net gallons reported is negative, use a minus sign (-) for the negative value.</u> ☐ <u>Characters 2-10 = Net gallons whole</u> ☐ <u>Character 11 = Net gallons tenths – Do not put a decimal in the field. The last character in the field is automatically treated as a decimal by the system. If only whole net gallons are being reported, put a zero after the whole net gallons. (Ex. 1000 = 100.0 gallons)</u>

<u>Field Name</u>	<u>Position</u>	<u>Field Type</u>	<u>Max Length</u>	<u>Description</u>
<u>COMPANY ID</u>	<u>Column A</u>	<u>N</u>	<u>9</u>	<u>Company ID – designated by the taxpayer – typically the FEIN of the taxpayer filing the return</u>
<u>PERIOD</u>	<u>Column B</u>	<u>D</u>	<u>6</u>	<u>Applied Period – Date should be in YYYYMM format (Ex. 202110)</u>
<u>SCHEDULE</u>	<u>Column C</u>	<u>CS</u>	<u>3</u>	<u>Schedule type for the record reported. Depending on the return document type, the schedule type can be one of the following:</u> ☐ <u>5B = Gallons Delivered – State Tax Collected (Gasoline/Aviation)</u> ☐ <u>5HW = Gallons of Aviation Fuel Converted for Highway Use</u> ☐ <u>5LO = Gallons of Gasoline/Gasohol Delivered to Retail Locations and End-users</u> ☐ <u>7A = Gallons Exported by Other Than Bulk Transfer</u> ☐ <u>7B = Gallons Exported – Other State’s Tax Paid to Supplier</u> ☐ <u>8 = Gallons Delivered to U.S. Government – Tax Exempt (500 Gallons or More)</u> ☐ <u>10 = Gallons of Undyed Diesel/Jet Fuel Delivered to Other Tax-Exempt Entities</u>
<u>PRODUCT</u>	<u>Column D</u>	<u>N</u>	<u>3</u>	<u>Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following:</u> ☐ <u>065 = Gasoline</u> ☐ <u>072 = Dyed Kerosene</u> ☐ <u>124 = Gasohol</u> ☐ <u>125 = Aviation Gasoline</u> ☐ <u>130 = Jet Fuel</u> ☐ <u>142 = Undyed Kerosene</u> ☐ <u>167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2)</u> ☐ <u>226 = High Sulfur Diesel – Dyed</u> ☐ <u>227 = Low Sulfur Diesel – Dyed</u> ☐ <u>B00 = Undyed/Unblended Biodiesel (B100)</u> ☐ <u>D00 = Dyed Biodiesel (B100)</u> ☐ <u>E00 = Denatured Ethanol</u>
<u>AMEND ID</u>	<u>Column E</u>	<u>N</u>	<u>1</u>	<u>Amended record ID – indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.</u>
<u>C NAME</u>	<u>Column F</u>	<u>CS</u>	<u>35</u>	<u>Name of the company transporting the product.</u>
<u>C FEIN</u>	<u>Column G</u>	<u>CS</u>	<u>9</u>	<u>Federal Employer Identification Number (FEIN) for the company transporting the product.</u>

<u>Field Name</u>	<u>Position</u>	<u>FieldType</u>	<u>Max_ Length</u>	<u>Description</u>
<u>MODE</u>	<u>Column H</u>	<u>CS</u>	<u>2</u>	<u>Mode of transportation used for transaction. Can be:</u> ☐ <u>J = Truck</u> ☐ <u>R = Rail</u> ☐ <u>B = Barge</u> ☐ <u>PL = Pipeline</u> ☐ <u>BA = Book Adjustment</u> ☐ <u>ST = Stock Transfer</u> ☐ <u>S = Ship Point</u>
<u>ORIGIN</u>	<u>Column I</u>	<u>CS</u>	<u>9</u>	<u>The original location of the product to be transported – the following are acceptable:</u> ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>DESTINATION</u>	<u>Column J</u>	<u>CS</u>	<u>9</u>	<u>The final location for the product being transported – the following are acceptable:</u> ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>P_NAME</u>	<u>Column K</u>	<u>CS</u>	<u>35</u>	<u>Purchaser's name – the name of the company purchasing the product in the transaction</u>
<u>P_FEIN</u>	<u>Column L</u>	<u>CS</u>	<u>9</u>	<u>Purchaser's FEIN – FEIN for the company purchasing the product in the transaction</u>
<u>D_SHIPPED</u>	<u>Column M</u>	<u>DT</u>	<u>8</u>	<u>Date shipped – date the product was shipped to its destination. Must be in YYYYMMDD format.</u>
<u>DOC_NUM</u>	<u>Column N</u>	<u>CS</u>	<u>12</u>	<u>Document number used to track the transaction – typically a Bill of Lading (BOL) number. Must not exceed twelve (12) characters. Can be one of the following:</u> ☐ <u>Identifying number from the manifest issued at the terminal or from the manifest issued by the seller</u> ☐ <u>Pipeline ticket number</u> ☐ <u>Voyage number if ship or barge moved the product</u> ☐ <u>Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank</u>

<u>Field Name</u>	<u>Position</u>	<u>Field Type</u>	<u>Max Length</u>	<u>Description</u>
<u>GALLONS</u>	<u>Column O</u>	<u>ND</u>	<u>11</u>	<u>Net gallons – the number of gallons transported for the transaction reported. The total number of characters is broken into three sections:</u> ☐ <u>First character = Sign field for net gallons – If the net gallons reported is negative, use a minus sign (-) for the negative value.</u> ☐ <u>Characters 2-10 = Net gallons whole</u> ☐ <u>Character 11 = Net gallons tenths – Do not put a decimal in the field. The last character in the field is automatically treated as a decimal by the system. If only whole net gallons are being reported, put a zero after the whole net gallons. (Ex. 1000 = 100.0 gallons)</u>

5.2.2 Carrier – Schedule 14A, 14B, and 14C Record Format

<u>Field Name</u>	<u>Position</u>	<u>Field Type</u>	<u>Max Length</u>	<u>Description</u>
<u>COMPANY ID</u>	<u>Column A</u>	<u>N</u>	<u>9</u>	<u>Company ID – designated by the taxpayer – typically the FEIN of the taxpayer filing the return</u>
<u>PERIOD</u>	<u>Column B</u>	<u>N</u>	<u>6</u>	<u>Applied period – date should be in YYYYMM format (Ex. 202110)</u>
<u>SCHEDULE</u>	<u>Column C</u>	<u>CS</u>	<u>3</u>	<u>Schedule type for the record being reported. Can be one of the following:</u> ☐ <u>14A = Gallons loaded at a Florida terminal or bulk plant and delivered to another state</u> ☐ <u>14B = Gallons loaded an out-of-state terminal or bulk plan and delivered in Florida</u> ☐ <u>14C = Gallons loaded at a Florida terminal or bulk plant and delivered in Florida</u>
<u>PRODUCT</u>	<u>Column D</u>	<u>N</u>	<u>3</u>	<u>Product type for record reported. Depending on the return document and schedule types, the product type can be one of the following:</u> ☐ <u>065 = Gasoline</u> ☐ <u>072 = Dyed Kerosene</u> ☐ <u>124 = Gasohol</u> ☐ <u>125 = Aviation Gasoline</u> ☐ <u>130 = Jet Fuel</u> ☐ <u>142 = Undyed Kerosene</u> ☐ <u>167 = Low Sulfur Diesel #2, Undyed/Blended Biodiesel (B20, B10, B5, B2)</u> ☐ <u>226 = High Sulfur Diesel – Dyed</u> ☐ <u>227 = Low Sulfur Diesel – Dyed</u> ☐ <u>B00 = Undyed/Unblended Biodiesel (B100)</u> ☐ <u>D00 = Dyed Biodiesel (B100)</u> ☐ <u>E00 = Denatured Ethanol</u>

<u>Field Name</u>	<u>Position</u>	<u>Field Type</u>	<u>Max Length</u>	<u>Description</u>
<u>AMEND ID</u>	<u>Column E</u>	<u>N</u>	<u>1</u>	<u>Amended record ID – indicates whether return/record is amended. Must be numerical and must be either a zero (0) for original or a one (1) for amended.</u>
<u>C NAME</u>	<u>Column F</u>	<u>CS</u>	<u>35</u>	<u>Name of company hiring the carrier – can be a mixture of numbers and letters; must not contain any special characters (see list at beginning of manual).</u>
<u>C FEIN</u>	<u>Column G</u>	<u>N</u>	<u>9</u>	<u>FEIN of company/individual hiring the carrier – must be nine (9) digits in length.</u>
<u>S NAME</u>	<u>Column H</u>	<u>CS</u>	<u>35</u>	<u>Seller's name – can be a mixture of numbers and letters; must not contain any special characters (see list at beginning of manual).</u>
<u>S FEIN</u>	<u>Column I</u>	<u>N</u>	<u>9</u>	<u>Seller's FEIN – FEIN for the company selling the product in the transaction.</u>
<u>MODE</u>	<u>Column J</u>	<u>CS</u>	<u>2</u>	<u>Mode of transportation. Can be:</u> ☐ <u>J = Truck</u> ☐ <u>R = Rail</u> ☐ <u>B = Barge</u> ☐ <u>PL = Pipeline</u> ☐ <u>BA = Book Adjustment</u> ☐ <u>ST = Stock Transfer</u> ☐ <u>S = Ship Point</u>
<u>ORIGIN</u>	<u>Column K</u>	<u>CS</u>	<u>9</u>	<u>The original location of the product to be transported – the following are acceptable:</u> ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>DESTINATION</u>	<u>Column L</u>	<u>CS</u>	<u>9</u>	<u>The final location for the product being transported – the following are acceptable:</u> ☐ <u>IRS Terminal Code</u> ☐ <u>Florida Department of Environmental Protection (DEP) facility number</u> ☐ <u>Two-letter state abbreviation (if delivering to outside of the United States or its territories, use ZZ)</u>
<u>D NAME</u>	<u>Column M</u>	<u>CS</u>	<u>35</u>	<u>"Delivered To" Company Name – can be a mixture of numbers and letters; must not contain any special characters (see list at beginning of manual).</u>
<u>D FEIN</u>	<u>Column N</u>	<u>N</u>	<u>9</u>	<u>"Delivered To" FEIN – FEIN for the company that received the product in the transaction.</u>
<u>D DELIVER</u>	<u>Column O</u>	<u>N</u>	<u>8</u>	<u>Date Delivered – date should be in YYYYMMDD format (Ex. 20211012).</u>

<u>Field Name</u>	<u>Position</u>	<u>Field Type</u>	<u>Max Length</u>	<u>Description</u>
<u>DOC_NUM</u>	<u>Column P</u>	<u>CS</u>	<u>12</u>	Document number used to track the transaction – typically a Bill of Lading (BOL) number. Can be one of the following: □ <u>Identifying number from the manifest issued at the terminal or from the manifest issued by the seller</u> □ <u>Pipeline ticket number</u> □ <u>Voyage number if ship or barge moved the product</u> □ <u>Invoice number if the product was placed directly into a supply tank of a motor vehicle or mobile tank</u>
<u>GALLONS</u>	<u>Column Q</u>	<u>CS</u>	<u>11</u>	Net gallons – the number of gallons transported for the transaction reported. The total number of characters is broken into three sections: □ <u>First character = Sign field for net gallons – Use a minus sign (-) for the negative value.</u> □ <u>Characters 2-10 = Net gallons whole</u> □ <u>Character 11 = Net gallons tenths – Do not put a decimal in the field. The last character in the field is automatically treated as a decimal by the system. If only whole net gallons are being reported, put a zero after the whole net gallons. (Ex. 1000 = 100.0 gallons)</u>

6 Importing the File

- Go to the Department's [File and Pay webpage](#), then select "Fuel Tax – Blender, Exporter, Petroleum Carrier, Pollutants, and Wholesaler and Importer."
- To log in, select from these two options:
 - Enter your User ID and Password: A registered taxpayer who enrolls to file and pay electronically receives a user ID and password for logging in to online applications. You will have a different user ID and password for each tax you are registered to file and pay electronically.
 - Enter your Federal Employer Identification Number (FEIN) and Business Partner (BP) Number: If you are a registered taxpayer but not enrolled to file and pay electronically, you can log in with your FEIN and BP Number. An enrolled user has access to additional functions, such as viewing your filing history and reprinting return confirmations. To enroll to file and pay electronically, access the Department's [e-Services Enrollment](#) application.
- Once logged in, review the Bulletin Board for important changes to laws or processes that may affect return filing. Click the "Next" button when finished.
- Click on "Import File" and follow the page instructions.

Fuel Tax users have the unique ability to access a fully functioning [test version](#) of the Fuel Tax File and Pay web application, which allows them to test their import files and try out return manual entry from the safety of a demo environment. NOTE: Submitting a file in the test environment DOES NOT cause a submission and DOES NOT file a return.

7 Contact Information

Contact the Department with any questions or comments you have regarding the electronic filing of your return.

- TECHNICAL ISSUES:

- e-services@floridarevenue.com
- Subject Line: Fuel Tax Import File

Email _____

- TAXPAYER ~~ASSISTANCE~~:

- 850-488-6800

SERVICES

- FLORIDA DEPARTMENT OF REVENUE WEBSITE:

- floridarevenue.com

- STATE OF FLORIDA WEBSITE:

- myflorida.com

Appendix 1: Example Files

Flat Files

Wholesale/Import, Export, and Blender Returns

1	00659876543	1031202100000000010↓
2	01321A 065000000000010+0000100000↓	
3	05659876543J T59FL2112T59FL2104123456789100120210000003212482+0000010000↓	
4	05659876543J T59FL2112T59FL2104123456789100120210000002142732+0000010000↓	
5	05659876543J T59FL2112T59FL2104123456789100120210000006496670+0000010000↓	
6	05659876543J T59FL2112T59FL2104123456789100120210000007589195+0000010000↓	
7	05659876543J T59FL2112T59FL2104123456789100120210000006580590+0000010000↓	
8	05659876543J T59FL2112T59FL2104123456789100120210000002530181+0000010000↓	
9	05659876543J T59FL2112T59FL2104123456789100120210000006803352+0000010000↓	
10	05659876543J T59FL2112T59FL2104123456789100120210000006681798+0000010000↓	
11	05659876543J T59FL2112T59FL2104123456789100120210000006555139+0000010000↓	
12	05659876543J T59FL2112T59FL2104123456789100120210000007287210+0000010000↵	

Carrier Return

1	00659876543	1031202100000000010↓		
2	013714A065000000000010+0001000000↓			
3	09123456789659876543591234567J GA	58123456710012021112233445	+0000100000↓	
4	09123456789659876543591234567J GA	58123456710012021122233445	+0000100000↓	
5	09123456789659876543591234567J GA	58123456710012021132233445	+0000100000↓	
6	09123456789659876543591234567J GA	58123456710012021142233445	+0000100000↓	
7	09123456789659876543591234567J GA	58123456710012021152233445	+0000100000↓	
8	09123456789659876543591234567J GA	58123456710012021162233445	+0000100000↓	
9	09123456789659876543591234567J GA	58123456710012021172233445	+0000100000↓	
10	09123456789659876543591234567J GA	58123456710012021182233445	+0000100000↓	
11	09123456789659876543591234567J GA	58123456710012021192233445	+0000100000↓	
12	09123456789659876543591234567J GA	58123456710012021102233445	+0000100000↵	

Comma-Delimited (CSV) Files

Example of a CSV file in text format

1	123456789,202110,1A,65,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,3212482,1000↓
2	123456789,202110,1A,124,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,2142732,1000↓
3	123456789,202110,1A,125,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6496670,1000↓
4	123456789,202110,1A,130,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,7589195,1000↓
5	123456789,202110,1A,142,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6580590,1000↓
6	123456789,202110,1A,167,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,2530181,1000↓
7	123456789,202110,1A,167,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6803352,1000↓
8	123456789,202110,1A,B00,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6681798,1000↓
9	123456789,202110,1A,B00,0,ABC Corp,123456789,J,T59FL2112,T59FL2104,XYZ Corp,987654321,20211001,6555139,1000↓

Wholesale/Import, Export, and Blender

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	Company ID	Applied Period	Schedule Type	Product Type	Original (0) or Amended (1) Return	Carrier Name	Carrier FEIN	Mode of Transportation	Origin	Destination	Seller Name	Seller FEIN	Date of Delivery	Document Number	Gallons
1	123456789	202110	1A	65	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	3212482	1000
2	123456789	202110	1A	124	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	2142732	1000
3	123456789	202110	1A	125	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6496670	1000
4	123456789	202110	1A	130	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	7589195	1000
5	123456789	202110	1A	142	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6580590	1000
6	123456789	202110	1A	167	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	2530181	1000
7	123456789	202110	1A	167	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6803352	1000
8	123456789	202110	1A	B00	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6681798	1000
9	123456789	202110	1A	B00	0	ABC Corp	123456789	J	T59FL2112	T59FL2104	XYZ Corp	987654321	20211001	6555139	1000

Note: The above example shows the CSV file with headers included for ease of reading and reviewing. Prior to importing your file, you will need to remove the header row.

CSV File Layout for Schedule 5LO (replaces Schedule 11)

123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	061111111	XYZ Corp	987654321	20211001	3212482	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	121111111	XYZ Corp	987654321	20211001	2142732	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	131111111	XYZ Corp	987654321	20211001	6496670	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	051111111	XYZ Corp	987654321	20211001	7589195	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	091111111	XYZ Corp	987654321	20211001	6580590	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	161111111	XYZ Corp	987654321	20211001	2530181	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	181111111	XYZ Corp	987654321	20211001	6803352	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	181111111	XYZ Corp	987654321	20211001	6681798	1000
123456789	202110	5LO	65	0	ABC Corp	123456789	J	T59FL2112	041111111	XYZ Corp	987654321	20211001	6555139	1000

Appendix 2: Error Messages

The following tables explain the possible error messages you may receive when importing your file using the Department's file and pay web application. Error messages are given in the following structure:

(Error number) – Schedule, Product, Document Number, Field Name, Error Value

- Error number – Unique number identifying the exception.
 - EXX – Messages prefixed with “EXX” represent errors. If there are errors present in your file, the website will not accept your import. You must fix errors before the Department can process your file.
 - WXX – Messages prefixed with “WXX” represent warnings. Warnings will not stop the Department from processing your file; however, upon notification, the Department may convert warnings to errors.
- Schedule – The receipt or disbursement schedule where the error or warning is located.
- Product – The product type associated with the error or warning.
- Document number – An identifying number posted in column eight for schedule of receipts or column nine for schedule of disbursements of your return. The document number identifies the line where the error or warning is located.
- Field name – Schedule header information where the error or warning is located.
- Error value – The schedule detail that is creating the error or warning.

Generic Data Integrity Messages

The error messages listed in the following table apply to all motor fuel tax return types. The error numbers associated with the return type are listed along with the error value that applies to them.

<u>Error Code (by return type)</u>				<u>Description</u>	<u>Example Message</u>
<u>Wholesaler & Importer</u>	<u>Blender</u>	<u>Carrier</u>	<u>Exporter</u>		
<u>E302</u>	<u>E502</u>	<u>E702</u>	<u>E802</u>	<u>Invalid document format – The document number exceeds 10 characters, or non-alphanumeric characters are present within the data.</u>	<u>Error Output: Schedule – 1A, Product – 124, Doc – 25679@@@, Error: Document Number – “25679@@@”</u>
<u>E303</u>	<u>E503</u>	<u>E703</u>	<u>E803</u>	<u>Invalid gallons – Number of gallons must be a numeric value up to 11 digits in length.</u>	<u>Error Output: Schedule – 5A, Product – 226, Doc – 25679, Error: Net Gallons – “785@@@”</u>
<u>E304</u>	<u>E504</u>	<u>E704</u>	<u>E804</u>	<u>Invalid schedule – The schedule type listed is not a valid schedule type for the product listed.</u>	<u>Error Output: Schedule – 5A, Product – 224, Doc – 25679, Error: Schedule type – “5A”</u>
<u>E305</u>	<u>E505</u>	<u>E705</u>	<u>E805</u>	<u>Invalid product – The product type listed is not a valid product type for the schedule listed.</u>	<u>Error Output: Schedule – 5A, Product – 224, Doc – 25679, Error: Product type – “224”</u>
<u>E306</u>	<u>E506</u>	<u>E706</u>	<u>E806</u>	<u>Invalid FEIN length – FEIN must be a nine-digit numeric value. If your FEIN includes a leading zero, you must include it.</u>	<u>Error Output: Schedule – 14A, Product – 125, Doc – 25679, Error: Carrier FEIN – “47658”</u>
<u>E307</u>	<u>E507</u>	<u>E707</u>	<u>E807</u>	<u>Invalid state abbreviation – You must use a valid state abbreviation or the Out of Country code ZZ.</u>	<u>Error Output: Schedule – 1A, Product – 065, Doc – 25679, Error: Origin – “TA”</u>

Error Code (by return type)				Description	Example Message
Wholesaler & Importer	Blender	Carrier	Exporter		
<u>E308</u>	<u>E508</u>	<u>E708</u>	<u>E808</u>	Invalid date – Your return cannot include transactions outside of the collection period.	Error Output: Schedule – 1A, Product – 065, Doc – 25679, Error: Date Received – “20210730”
<u>E309</u>	<u>E509</u>	<u>E709</u>	<u>E809</u>	Invalid date format – Dates must be in YYYYMMDD form.	Error Output: Schedule – 5A, Product – 124, Doc – 25679, Error: Date Delivered – “202110”
<u>E310</u>	<u>E510</u>	<u>E710</u>	<u>E810</u>	Invalid supplemental schedule transactions – Supplemental files must be for a single collection period. You cannot include transactions outside of the chosen collection period on supplemental returns.	Error Output: Schedule – 14A, Product – 224, Doc – 25679, Error: Date Delivered – “20210730,” Current File Applied Date: “20210630”
<u>E312</u>	<u>E512</u>	<u>E712</u>	<u>E812</u>	Invalid mode type – The mode of transportation must be valid for the return type. □ <u>Wholesale/Import – J, R, B, PL, S, ST, or BA</u> □ <u>Blender – J, R, B, PL, S, or BA</u> □ <u>Carrier – J, R, B, PL, or S</u> □ <u>Exporter – J, R, B, or S</u>	Error Output: Schedule – 5A, Product – 124, Doc – 25679, Error: Mode – “PX”
<u>W351</u>	<u>W551</u>	<u>W751</u>	<u>W851</u>	Invalid mode – The mode of transportation entered is not a valid mode for the schedule and product listed.	Error Output: Schedule – 5A, Product – 224, Doc – 25679, Error: Mode – “PX”
<u>W352</u>	<u>W552</u>	<u>W752</u>	<u>W852</u>	Invalid FEIN pattern – The FEIN cannot consist of a single digit repeated nine times	Error Output: Schedule – 1A, Product – 125, Doc – 25679, Error: Seller FEIN – “77777777”
<u>W353</u>	<u>W553</u>	<u>W753</u>	<u>W853</u>	Invalid DEP String – The DEP facility number entered is not valid. It is no longer acceptable to use “dummy” DEP numbers. If you do not have a valid DEP number for the transaction, you must use the two-digit county code followed by seven ones. (EX: 231111111 for a delivery made to Gulf County)	Error Output: Schedule – 14A, Product – 224, Doc – 25679, Error: Terminal Code/Origin – “999999999”
<u>W354</u>	<u>W554</u>	<u>W754</u>	<u>W854</u>	Invalid IRS Terminal Code – The IRS terminal code from the transaction is invalid. You must use an approved IRS terminal code from the Terminal Code Number (TCN) Database .	Error Output: Schedule 2A, Product – 224, Doc – 25679, Error: Point of Origin – “T59FL9999”

Error Code (by return type)				Description	Example Message
Wholesaler & Importer	Blender	Carrier	Exporter		
<u>W368</u>	<u>W589</u>	<u>W760</u>	<u>W858</u>	No value entered – If a FEIN, point of origin/destination, or document number is not required, do not leave the field blank. Use 999999999.	Error Output: Schedule – 1A, Product – 224, Doc – 25679, Error: Point of Origin – “ “

Specific Data Integrity Messages

The following tables contain error messages that are specific to the return type you are filing and, in some cases, to the schedule you are submitting.

Wholesaler/Importer

Error Code	Schedule	Description	Example Message
<u>E311</u>	<u>5LO</u>	Invalid point of destination – Destination must be a valid county code followed by a seven-digit DEP Tank Facility ID Number. If the facility is not required to obtain a DEP Tank Facility ID Number, the number must be a valid two-digit county code followed by seven ones. (EX: 161111111 for a delivery made to Duval County.	Error Output: Schedule – 5LO, Product – 065, Doc – 25679, Error: Point of Destination – “ZZ”
<u>W356</u>	<u>1B</u>	Invalid point of origin – A non-Florida location was used as a point of origin. You must use a valid DEP facility number or IRS terminal control number of a Florida facility.	Error Output: Schedule – 1B, Product – 224, Doc – 25679, Error: Point of Origin – “ZZ”
<u>W357</u>	<u>2A</u>	Invalid point of origin – A Florida location was used as a point of origin for imported fuel. For imported fuel, you must use a state abbreviation other than FL, the Out of Country code (ZZ), or an IRS Terminal Control Number for an out-of-state facility.	Error Output: Schedule – 2A, Product – 224, Doc – 25679, Error: Point of Origin – “FL”
<u>W358</u>	<u>7A, 7B</u>	Invalid point of origin – A non-Florida location was used as a point of origin for fuel that has been exported. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 7A, Product – 224, Doc – 25679, Error: Point of Origin – “ZZ”
<u>W359</u>	<u>1A, 2B</u>	Invalid point of destination – A non-Florida location was used as a point of destination. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.	Error Output: Schedule – 1A, Product – 224, Doc – 25679, Error: Point of Destination – “ZZ”
<u>W360</u>	<u>1B, 7A, 7B</u>	Invalid point of destination – A Florida location was used as a point of destination for exported fuel. You must use the Out of Country code (ZZ), a state abbreviation other than FL, or an IRS terminal control number for an out-of-state facility.	Error Output: Schedule – 1B, Product – 224, Doc – 25679, Error: Point of Destination – “FL”

Error Code	Schedule	Description	Example Message
<u>W361</u>	<u>2A</u>	<u>Invalid point of destination – A non-Florida location was used as a point of destination for imported fuel. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.</u>	<u>Error Output: Schedule – 2A, Product – 224, Doc – 25679, Error: Point of Destination – “ZZ”</u>
<u>W362</u>	<u>10</u>	<u>Invalid point of destination – A non-Florida location was used as a point of destination for undyed diesel and/or jet fuel delivered to a Florida-based tax-exempt entity. You must use the two-letter state abbreviation (FL) or a valid DEP facility number. If no facility number is available, you can use a valid two-digit county code followed by seven ones. (EX: 031111111 for a delivery made to Bay County)</u>	<u>Error Output: Schedule – 10, Product – 130, Doc – 25679, Error: Point of Destination – “ZZ”</u>
<u>W363</u>	<u>1B, 7A, 7B</u>	<u>License requirement – You must be a licensed exporter to use this schedule.</u>	<u>Error Output: Schedule – 1B, Product – 065, Doc – 25679, Error: License Requirement</u>
<u>W364</u>	<u>All schedules except 5HW and when the mode is B, BA, S, or ST</u>	<u>Carrier FEIN (not active) – The carrier listed does not have an active carrier license. Petroleum carriers must have an active petroleum carrier license to operate in Florida.</u>	<u>Error Output: Schedule – 2A, Product – 124, Doc – 25679, Error: Carrier FEIN – “476581945”</u>
<u>W365</u>	<u>5B (for product codes 065, 124, and E00 only)</u>	<u>Invalid Purchaser’s FEIN – The purchaser listed for the transaction is not licensed in Florida as a terminal supplier or wholesaler.</u>	<u>Error Output: Schedule – 5B, Product – 124, Doc – 25679, Error: Purchaser FEIN – “476581945”</u>
<u>W366</u>	<u>5LO</u>	<u>Invalid Purchaser’s FEIN – The purchaser’s FEIN cannot match a Florida terminal supplier or wholesaler license number. If the purchaser FEIN (wholesaler) equals the filing taxpayer FEIN (wholesaler), no warning will be generated.</u>	<u>Error Output: Schedule – 5LO, Product – 065, Doc – 25679, Error: Purchaser FEIN – “476581945”</u>
<u>W367</u>	<u>8</u>	<u>Invalid gallons – Gallons delivered to the U.S. government were in quantities less than 500 gallons.</u>	<u>Error Output: Schedule – 8, Product – 065, Doc – 25679, Error: Net Gallons – “50”</u>

Blender

Error Code	Schedule	Description	Example Message
<u>E511</u>	<u>5LO</u>	<u>Invalid point of destination – A non-Florida location was used as a point of destination for gasoline/gasohol delivered to a retail location or end user. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.</u>	<u>Error Output: Schedule – 5LO, Product – 065, Doc – 25679, Error: Point of Destination – “ZZ”</u>
<u>W556</u>	<u>2B</u>	<u>Invalid point of destination – A non-Florida location was used as a point of destination. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.</u>	<u>Error Output: Schedule – 2B, Product – 124, Doc – 25679, Error: Point of Destination – “ZZ”</u>

Error Code	Schedule	Description	Example Message
<u>W557</u>	<u>All schedules except 5HW and when the mode is B, BA, S, or ST</u>	<u>Carrier FEIN (not active) – The carrier listed does not have an active carrier license. Petroleum carriers must have an active petroleum carrier license to operate in Florida.</u>	<u>Error Output: Schedule – 2B, Product – 124, Doc – 25679, Error: Carrier FEIN – “476581945”</u>

Carrier

Error Code	Schedule	Description	Example Message
<u>W756</u>	<u>14A, 14C</u>	<u>Invalid terminal code/origin – A non-Florida location was used as a point of origin for delivery of fuel loaded at an out-of-state terminal or bulk plant and delivered to Florida. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.</u>	<u>Error Output: Schedule – 14A, Product – 224, Doc – 25679, Error: Terminal Code/Origin – “ZZ”</u>
<u>W757</u>	<u>14B</u>	<u>Invalid terminal code/origin – A Florida location was used as a point of origin for delivery of fuel loaded at an out-of-state terminal or bulk plant. You must use a state abbreviation other than FL, the Out of Country code (ZZ), or an IRS Terminal Control Number for an out-of-state facility.</u>	<u>Error Output: Schedule – 14B, Product – 224, Doc – 25679, Error: Terminal Code/Origin – “FL”</u>
<u>W758</u>	<u>14A</u>	<u>Invalid address (delivered to) – A Florida location was used as a point of destination for delivery of fuel loaded at a Florida terminal or bulk plant to be delivered to another state. You must use a state abbreviation other than FL, the Out of Country code (ZZ), or an IRS Terminal Control Number for an out-of-state facility.</u>	<u>Error Output: Schedule – 14A, Product – 065, Doc – 25679, Error: Address – “FL”</u>
<u>W759</u>	<u>14B, 14C</u>	<u>Invalid address (delivered to) – A non-Florida location was used as a point of destination for delivery of fuel loaded at an out-of-state terminal or bulk plant and delivered to Florida. You must use the two-letter state abbreviation (FL) or a valid DEP facility number or IRS terminal control number for a Florida facility.</u>	<u>Error Output: Schedule – 14B, Product – 124, Doc – 25679, Error: Address – “ZZ”</u>

Exporter

Error Code	Schedule	Description	Example Message
<u>W856</u>	<u>1A, 1B, 1C</u>	<u>Invalid point of destination – A Florida location was used as point of destination for exported fuel. You must use a state abbreviation other than FL, the Out of Country code (ZZ), or an IRS Terminal Control Number for an out-of-state facility.</u>	<u>Error Output: Schedule – 1A, Product – 124, Doc – 25679, Error: Point of Destination – “FL”</u>
<u>W857</u>	<u>All schedules except when the mode is B or S</u>	<u>Carrier FEIN (not active) – The carrier listed does not have an active carrier license. Petroleum carriers must have an active petroleum carrier license to operate in Florida.</u>	<u>Error Output: Schedule – 1A, Product – 125, Doc – 25679, Error: Carrier FEIN – “476581945”</u>

Appendix 3: County Code List

County Code	County Name
<u>01</u>	<u>Alachua</u>
<u>02</u>	<u>Baker</u>
<u>03</u>	<u>Bay</u>
<u>04</u>	<u>Bradford</u>
<u>05</u>	<u>Brevard</u>
<u>06</u>	<u>Broward</u>
<u>07</u>	<u>Calhoun</u>
<u>08</u>	<u>Charlotte</u>
<u>09</u>	<u>Citrus</u>
<u>10</u>	<u>Clay</u>
<u>11</u>	<u>Collier</u>
<u>12</u>	<u>Columbia</u>
<u>13</u>	<u>Miami-Dade</u>
<u>14</u>	<u>DeSoto</u>
<u>15</u>	<u>Dixie</u>
<u>16</u>	<u>Duval</u>
<u>17</u>	<u>Escambia</u>
<u>18</u>	<u>Flagler</u>
<u>19</u>	<u>Franklin</u>
<u>20</u>	<u>Gadsden</u>
<u>21</u>	<u>Gilchrist</u>
<u>22</u>	<u>Glades</u>
<u>23</u>	<u>Gulf</u>
<u>24</u>	<u>Hamilton</u>
<u>25</u>	<u>Hardee</u>
<u>26</u>	<u>Hendry</u>
<u>27</u>	<u>Hernando</u>
<u>28</u>	<u>Highlands</u>
<u>29</u>	<u>Hillsborough</u>
<u>30</u>	<u>Holmes</u>
<u>31</u>	<u>Indian River</u>
<u>32</u>	<u>Jackson</u>
<u>33</u>	<u>Jefferson</u>
<u>34</u>	<u>Lafayette</u>

County Code	County Name
<u>35</u>	<u>Lake</u>
<u>36</u>	<u>Lee</u>
<u>37</u>	<u>Leon</u>
<u>38</u>	<u>Levy</u>
<u>39</u>	<u>Liberty</u>
<u>40</u>	<u>Madison</u>
<u>41</u>	<u>Manatee</u>
<u>42</u>	<u>Marion</u>
<u>43</u>	<u>Martin</u>
<u>44</u>	<u>Monroe</u>
<u>45</u>	<u>Nassau</u>
<u>46</u>	<u>Okaloosa</u>
<u>47</u>	<u>Okeechobee</u>
<u>48</u>	<u>Orange</u>
<u>49</u>	<u>Osceola</u>
<u>50</u>	<u>Palm Beach</u>
<u>51</u>	<u>Pasco</u>
<u>52</u>	<u>Pinellas</u>
<u>53</u>	<u>Polk</u>
<u>54</u>	<u>Putnam</u>
<u>55</u>	<u>St. Johns</u>
<u>56</u>	<u>St. Lucie</u>
<u>57</u>	<u>Santa Rosa</u>
<u>58</u>	<u>Sarasota</u>
<u>59</u>	<u>Seminole</u>
<u>60</u>	<u>Sumter</u>
<u>61</u>	<u>Suwannee</u>
<u>62</u>	<u>Taylor</u>
<u>63</u>	<u>Union</u>
<u>64</u>	<u>Volusia</u>
<u>65</u>	<u>Wakulla</u>
<u>66</u>	<u>Walton</u>
<u>67</u>	<u>Washington</u>



DRAFT

DR-309654
R. XX/XX
Rule 12B-5.150, F.A.C.
Effective XX/XX
Page 1 of 5

Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Mass Transit System Providers and Local Government Users of Diesel Fuel

Table of Contents

Version History – Page 1

Introduction – Page 1

Notes: Applicable to Flat and CSV Files – Page 2

County Code List – Page 2

Flat File Import Specifications – Page 3

CSV File Import Specifications – Page 4 and 5

Version History

<u>Version</u>	<u>Date</u>	<u>Reason for Change</u>
<u>1.3</u>	<u>11/2003</u>	<u>1. Original Import Flat & CSV File specifications.</u>
<u>2.0</u>	<u>06/2012</u>	<u>1. Updated specifications to clarify layout for Flat & CSV file format.</u> <u>2. Created a note page.</u> <u>3. Created New Bulletin Page.</u> <u>4. Added County Codes.</u>

Introduction

Florida Department of Revenue has added **import** functionality for Local Government and Mass Transit to our internet site.

In order to access the website, go to the FDOR home page at **floridarevenue.com**, select "File and pay taxes and fees", click on Motor fuel tax, select either Local Government user of diesel fuel or Mass transit system provider.

This functionality will be used to submit information to FDOR. The output file created using this specification will allow you to meet the Florida Local Government and Mass Transit filing requirements for Schedule of Receipts 1A – Tax Paid, 2A – Tax Unpaid and Disbursements 5A – Tax Paid, 6B – Tax Unpaid.

We encourage you to read the specifications thoroughly prior to creating your import file to help ensure accuracy and successful import of your data. To reduce the number of errors, please be sure that all required fields are populated accurately and completely.

You can contact the Florida Department of Revenue with questions concerning the testing of this import application at **e-services@floridarevenue.com**.

Notes: Applicable to Flat and CSV files

- All License Types - Zip files are no longer acceptable.
- All License Types - Florida will always treat the last digit of the Gallon field as a tenth (.1). The decimal is implied. You must pad this field if you use whole numbers (0) in a flat or csv file.
- 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 your customer is not required to obtain a nine (9) digit facility number from the Department of Environmental Protection, you must insert the two (2) digit county code followed by seven 1's (e.g. Alachua = 011111111).
- If you do not provide the correct DEP facility number, the Department may 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. You may also lose all of your collection allowance for failure to file a complete return.
- Non Required Fields – Use 999999999 if a Federal Employer Identification Number (FEIN), point of origin/destination, or document number is not required. See instructions specific to your applicable license type for examples of non required fields.
- Non acceptable Special Characters for FLAT & CSV FILES : = " * | " : < > [] { } ` \ ' ; () @ \$ # % , _ / ? ~ & !.

County Code List

<u>County code</u>	<u>County name</u>	<u>County code</u>	<u>County name</u>	<u>County code</u>	<u>County name</u>
01	<u>Alachua</u>	24	<u>Hamilton</u>	47	<u>Okeechobee</u>
02	<u>Baker</u>	25	<u>Hardee</u>	48	<u>Orange</u>
03	<u>Bay</u>	26	<u>Hendry</u>	49	<u>Osceola</u>
04	<u>Bradford</u>	27	<u>Hernando</u>	50	<u>Palm Beach</u>
05	<u>Brevard</u>	28	<u>Highlands</u>	51	<u>Pasco</u>
06	<u>Broward</u>	29	<u>Hillsborough</u>	52	<u>Pinellas</u>
07	<u>Calhoun</u>	30	<u>Holmes</u>	53	<u>Polk</u>
08	<u>Charlotte</u>	31	<u>Indian River</u>	54	<u>Putnam</u>
09	<u>Citrus</u>	32	<u>Jackson</u>	55	<u>Saint Johns</u>
10	<u>Clay</u>	33	<u>Jefferson</u>	56	<u>Saint Lucie</u>
11	<u>Collier</u>	34	<u>Lafayette</u>	57	<u>Santa Rosa</u>
12	<u>Columbia</u>	35	<u>Lake</u>	58	<u>Sarasota</u>
13	<u>Miami-Dade</u>	36	<u>Lee</u>	59	<u>Seminole</u>
14	<u>De Soto</u>	37	<u>Leon</u>	60	<u>Sumter</u>
15	<u>Dixie</u>	38	<u>Levy</u>	61	<u>Suwannee</u>
16	<u>Duval</u>	39	<u>Liberty</u>	62	<u>Taylor</u>
17	<u>Escambia</u>	40	<u>Madison</u>	63	<u>Union</u>
18	<u>Flagler</u>	41	<u>Manatee</u>	64	<u>Volusia</u>
19	<u>Franklin</u>	42	<u>Marion</u>	65	<u>Wakulla</u>
20	<u>Gadsden</u>	43	<u>Martin</u>	66	<u>Walton</u>
21	<u>Gilchrist</u>	44	<u>Monroe</u>	67	<u>Washington</u>
22	<u>Glades</u>	45	<u>Nassau</u>		
23	<u>Gulf</u>	46	<u>Okaloosa</u>		

Flat File Import Specifications

(Fixed-Length Text) file contains a full data set.

N= Numeric value only

X= Alphanumeric value only

Note:

Florida will always treat the last digit of the Gallon field as a tenth (.1). The decimal is implied. You must pad this field if you use whole numbers (0) in a flat or csv file.

Local Government / Mass Transit

01 Receipt Schedule Record		Position in Record
03 Schedule Type (1A – Tax Paid, 2A – Tax Unpaid)	X 3	1 – 3
03 Product Type	X 3	4 - 6
03 Seller (Supplier) Name	X 26	7 - 32
03 Seller (Supplier) FEIN/DEPN	N 9	33 – 41
03 Seller (Supplier) IdType (FEIN or DEPN)	X 4	42 - 45
03 Date Received		
05 Date Received Month (MM)	N 2	46 - 47
05 Date Received Day (DD)	N 2	48 - 49
05 Date Received Year (YYYY)	N 4	50 - 53
03 Document Number	X 10	54 - 63
03 Sign Field for Net Gallons	X 1	64 - 64
'+' For Positive Value		
'-' For Negative Value		
03 Net Gallons Whole	N 9	65 - 73

Local Government:

01 Disbursement Schedule Record		Position in Record
03 Schedule Type (5A – Tax Paid, 6B – Tax Unpaid)	X 3	1 – 3
03 Product Type	X 3	4 - 6
03 Purchaser Name	X 26	7 - 32
03 Purchaser FEIN/DEPN	N 9	33 – 41
03 Purchaser IdType (FEIN or DEPN)	X 4	42 – 45
03 Date Shipped		
05 Date Shipped Month (MM)	N 2	46 - 47
05 Date Shipped Day (DD)	N 2	48 - 49
05 Date Shipped Year (YYYY)	N 4	50 - 53
03 Document Number	X 10	54 - 63
03 Sign Field for Net Gallons	X 1	64 - 64
'+' For Positive Value		
'-' For Negative Value		
03 Net Gallons Whole	N 9	65 - 73

Flat File Example: For Receipts and Disbursements.

1A 065Supplier One	147258361FEIN050120121	+0000000105
1A B00Supplier Two	017258362DEPN050220122	+0000000200
2A 072Supplier Three	147258363FEIN050320123	+0000000305
2A D00Supplier Four	047258364DEPN050420124	+0000000400
5A 167Purchaser One	147258365FEIN050520125	+0000000505
5A 124Purchaser Two	067258366DEPN050620126	+0000000600
6B 227Purchaser Three	147258367FEIN050720127	+0000000705
6B 226Purchaser Four	077258368DEPN050820128	+0000000800

Comma Delimited (CSV) Import Specifications

Local Government / Mass Transit

The file to be imported must be in an ASCII delimited format with the appropriate fields. Each line has the fields listed below and specifies the values associated with a single location. Each field is separated with a comma and lines are terminated with a CR/LF sequence. The file can have as many lines as necessary.

Note: When editing a CSV file, please preserve all leading zero(s) to ensure data accuracy.

In the list that follows the column labeled "FT" (for Field Type) indicates the following:

NS	Numeric - no decimal points
ND	Numeric - The last digit will always be processed as a tenth of a gallon.
CS	Character String; Note: Document Number not to exceed 10 characters.
DT	Date represented as a number in the form of MMDDYYYY , for example; 06302012.

Tax Information Import File Format

Schedule of Receipts File Format

<u>FIELD NAME</u>	<u>FT</u>	<u>FIELD</u>	<u>FIELD DESCRIPTION</u>
<u>SCHEDULE</u>	<u>CS</u>	<u>Column A</u>	<u>Schedule Type</u>
<u>PRODUCT</u>	<u>NS</u>	<u>Column B</u>	<u>Product Type</u>
<u>S NAME</u>	<u>CS</u>	<u>Column C</u>	<u>Supplier Name</u>
<u>S FEIN/DEPN</u>	<u>CS</u>	<u>Column D</u>	<u>Supplier FEIN/DEPN</u>
<u>S IdType</u>	<u>CS</u>	<u>Column E</u>	<u>Supplier Id Type (FEIN or DEPN)</u>
<u>D RECEIVE</u>	<u>DT</u>	<u>Column F</u>	<u>Date Received</u>
<u>DOC NUM</u>	<u>CS</u>	<u>Column G</u>	<u>Bill of Lading Number</u> (Not to exceed 10 characters)
<u>GALLONS</u>	<u>ND</u>	<u>Column H</u>	<u>Net Gallons</u>

Schedule of Disbursements File Format

<u>FIELD NAM</u>	<u>FT</u>	<u>FIELD</u>	<u>FIELD DESCRIPTION</u>
<u>SCHEDULE</u>	<u>CS</u>	<u>Column A</u>	<u>Schedule Type</u>
<u>PRODUCT</u>	<u>NS</u>	<u>Column B</u>	<u>Product Type</u>
<u>P NAME</u>	<u>CS</u>	<u>Column C</u>	<u>Purchaser Name</u>
<u>P FEIN/DEPN</u>	<u>CS</u>	<u>Column D</u>	<u>Purchaser FEIN/DEPN</u>
<u>P IdType</u>	<u>CS</u>	<u>Column E</u>	<u>Purchaser Id Type (FEIN or DEPN)</u>
<u>D SOLD</u>	<u>DT</u>	<u>Column F</u>	<u>Date Sold</u>
<u>DOC NUM</u>	<u>CS</u>	<u>Column G</u>	<u>Bill of Lading Number</u> (Not to exceed 10 characters)
<u>GALLONS</u>	<u>ND</u>	<u>Column H</u>	<u>Net Gallons</u>

Comma Delimited (CSV) Import Specifications

DR-309654

R. XX/XX

Page 5 of 5

Note:

Florida will always treat the last digit of the Gallon field as a tenth (.1). The decimal is implied. You must pad this field if you use whole numbers (0) in a flat or csv file.

Example of CSV Receipts / Disbursements Import Txt

1A,65,Supplier One,147258361,FEIN,05012012,1,105
1A,B00,Supplier Two,017258362,DEPN,05022012,2,200
2A,072,Supplier Three,147258363,FEIN,05032012,3,305
2A,D00,Supplier Four,047258364,DEPN,05042012,4,400
5A,167,Purchaser One,147258365,FEIN,05052012,5,505
5A,124,Purchaser Two,067258366,DEPN,05062012,6,600
6B,227,Purchaser Three,147258367,FEIN,05072012,7,705
6B,226,Purchaser Four,077258368,DEPN,05082012,8,800

<u>Example of CSV Receipts / Disbursements Import Data (Be sure to remove)</u>							
<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
<u>Schedule Type</u>	<u>Product Type</u>	<u>Supplier/ Purchaser Name</u>	<u>Supplier/Purchaser FEIN/DEPN</u>	<u>IdType</u>	<u>Date Received</u>	<u>BOL</u>	<u>Net Gallons</u>
<u>1A</u>	<u>65</u>	<u>Supplier One</u>	<u>147258361</u>	<u>FEIN</u>	<u>05012012</u>	<u>1</u>	<u>105</u>
<u>1A</u>	<u>B00</u>	<u>Supplier Two</u>	<u>017258362</u>	<u>DEPN</u>	<u>05022012</u>	<u>2</u>	<u>2200</u>
<u>2A</u>	<u>072</u>	<u>Supplier Three</u>	<u>147258363</u>	<u>FEIN</u>	<u>05032012</u>	<u>3</u>	<u>3305</u>
<u>2A</u>	<u>226</u>	<u>Supplier Four</u>	<u>047258364</u>	<u>DEPN</u>	<u>05042012</u>	<u>4</u>	<u>4400</u>
<u>5A</u>	<u>65</u>	<u>Purchaser One</u>	<u>147258365</u>	<u>FEIN</u>	<u>05052012</u>	<u>5</u>	<u>5505</u>
<u>5A</u>	<u>124</u>	<u>Purchaser Two</u>	<u>067258366</u>	<u>DEPN</u>	<u>05062012</u>	<u>6</u>	<u>6600</u>
<u>6B</u>	<u>227</u>	<u>Purchaser Three</u>	<u>147258365</u>	<u>FEIN</u>	<u>05072012</u>	<u>7</u>	<u>7705</u>
<u>6B</u>	<u>226</u>	<u>Purchaser Four</u>	<u>077258368</u>	<u>DEPN</u>	<u>05082012</u>	<u>8</u>	<u>8800</u>

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Insurance Premium Taxes, Fees and Surcharges

RULE NO.: RULE TITLE:

12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-8.003, F.A.C., (Tax Statement; Overpayments), is to provide for claiming the Rural Community Investment Program Credit provided in section 288.062, F.S., created by section 66, Ch. 2025-208, L.O.F, and to provide the jurisdictions imposing an insurance premium tax, surcharge, or fee in 2025.

SUMMARY: The proposed amendments to Rule 12B-8.003, F.A.C., adopt by reference updates to four forms to provide for claiming the Rural Community Investment Program Credit and the jurisdictions to provide for reporting insurance premium taxes, surcharges, and fees for 2025.

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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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) No change.

(2) Copies of these forms are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3) No change.

Form Number	Title	Effective Date
(4)(a) No change.		
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17784)	~~01/26~~ 02/25

(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year ~~2025~~ 2024 (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17786)	~~01/26~~ 02/25
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17787)	~~01/26~~ 02/25
(6) DR-350900	~~2025~~ 2024 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17788)	~~01/26~~ 02/25

PROPOSED EFFECTIVE DATE: January 1, 2026

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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

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 proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), adopt by reference updates to four forms to provide for claiming the Rural Community Investment Program Credit and the jurisdictions to provide for reporting insurance premiums, taxes, surcharge, and fees for 2025.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-8.003, F.A.C., (Tax Statement; Overpayments), are necessary to provide for claiming the Rural Community Investment Program Credit provided in section 288.062, F.S., created by section 66, Ch. 2025-208, L.O.F., and to provide the jurisdictions imposing an insurance premium tax, surcharge, or fee in 2025.

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 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2834-2835), to advise the public of the draft changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.



DRAFT

Instructions for Filing Insurance Premium Installment Payment (Form DR-907)

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 1 2 3 4 5 6 7 8 9

DR-907N

R. XX/XX R. 01/25

Rule 12B-8.003, F.A.C.

Effective XX/XX Effective 02/25

Page 1 of 1

Home Away From Home Tax Credits

When is the installment payment due and payable?

Installments of tax are due and payable on April 15, June 15, and October 15 of each year. A final payment of tax due for the year must be made at the time the taxpayer files the return (Form DR-908) for the year.

You are able to file and pay insurance premium tax electronically using the Department's secure website. If you paid **\$5,000 or more** in tax during the State of Florida's prior fiscal year (July 1 – June 30), you are required to file and pay electronically. Insurers are encouraged to file electronically and take advantage of the opportunity to save resources. Insurers can obtain a waiver by calling 850-488-6800. Please visit floridarevenue.com/taxes/eservices for more information.

An installment will be considered timely filed if it is postmarked by the U.S. Postal Service on or before the applicable due date. If the due date falls on a Saturday, Sunday, or state or federal holiday, the installment will be considered timely filed if it is postmarked the next business day.

When you **electronically pay**, or electronically file and pay at the same time, you must initiate your electronic payment and **receive a confirmation number no later than 5 p.m. ET on the business day prior to the due date** to avoid penalty and interest. Keep the confirmation number in your records. See the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) at floridarevenue.com/forms in the eServices section for payment deadlines.

What are the installment payments based on? Installments are based on the estimated gross amount of receipts of insurance premiums or assessments received during the immediately preceding calendar quarter. The second quarter installment due June 15 (not July 15) requires the estimate to be through June 30. **All of the taxes reported on Form DR-908 are subject to installment payment requirements, not just the insurance premium tax reported on Schedule I of Form DR-908.**

Because of the complexities of computing the standard 90% installment payment for all of the taxes reported on Form DR-908, most insurers use the safe harbor of paying 27% of the tax due in the preceding year for each installment payment. If each installment is 27% of the amount of the annual tax reported on the preceding year's Form DR-908 (Line 11 minus Line 9 and Line 10), there will be no installment penalty. The installment amounts that must be paid to meet the prior year exception are decreased by the amount of credits earned during the tax year for the:

- Strong Families Tax Credits
- Live Local Program Credits
- Florida Tax Credit Scholarship Program Credits
- New Worlds Reading Initiative Credits

Contributions must be made on or before the due date of Form DR-908 to decrease the amount that must be paid to meet the prior year exception. 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.

For example, an insurer that paid \$100,000 in insurance premium tax, after credits, last year is required to remit \$27,000 by April 15, another \$27,000 for a total of \$54,000 by June 15, and another \$27,000 for a

Home Away From Home Tax Credits

total of \$81,000 by October 15 of the year. The amount required to be remitted by each installment due date to meet the prior year exception is reduced by any Strong Families Tax Credits, Live Local Program Credits, Child Care Tax Credits, Florida Tax Credit Scholarship Program Credits, or New Worlds Reading Initiative Credits earned for the taxable year. Assuming the insurer made a contribution of \$50,000 for the taxable year and received a certificate of contribution, or the insurer earned a \$50,000 Child Care Tax Credit, it would not need to make any installment payment to meet the prior year exception for the first installment, but it would need to remit \$4,000 by June 15 to meet the prior year exception for the second installment, and would need to remit a total of \$31,000 by October 15 to meet the prior year exception for the third installment.

Penalty for Underpayment/Late Filing of Insurance Premium Tax Installment Payments

Any taxpayer who fails to report and timely pay any installment of tax, who estimates any installment of tax to be less than 90% of the amount finally shown to be due in any quarter, and/or who fails to report and timely pay any tax due with the final return is subject to a penalty of 10% on any underpayment of taxes or delinquent taxes due and payable for that quarter and/or on any delinquent taxes due and payable with the final return.

Interest for Underpayment/Late Filing of Insurance Premium Tax

Interest accrues when a taxpayer fails to pay any amount due on or before the due date. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in section 213.235, Florida Statutes. For current and prior year interest rates, visit floridarevenue.com/taxes/rates.

Where to Mail Your Form and Payment

Mail your completed Form DR-907 and payment to:

Florida Department of Revenue
5050 W Tennessee Street
Tallahassee FL 32399-0150

Account Changes

If you change your business name, location or mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online. Go to floridarevenue.com/taxes/updateaccount, then select the type of change you are requesting.

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 850-488-6800, 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 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-908

Insurance Premium Taxes and Fees Return

Rule 12B-8.003, F.A.C.

Do not write in the space below.



12. Less: Installments Paid (include quarterly statement filing fees and surcharges). See instructions.
1st Quarter _____ 2nd Quarter _____ 3rd Quarter _____
If amended return: Add amount paid with the original return _____
Deduct amount refunded with the original return (_____)
Total Installment Payments..... 12

13. Net Tax Due or Overpayment (Line 11 minus Line 12)..... 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?	Make check payable and mail to:	For refunds, mail to:
2. Have you signed your return?	Florida Department of Revenue	Florida Department of Revenue
3. Have you attached the Florida State Page of the Annual Statement filed with the Florida Department of Financial Services?	5050 W Tennessee St Tallahassee FL 32399-0150	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)	
	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)	
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)	
15.	14.	New Markets Tax Credit (Enter here and include on Schedule XIV, Line 12, Column A)	
16.	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 ~~2024~~ <u>2025</u> 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). <u>2025</u>	
14.	Live Local Program Credit (Enter the lesser of your ~~2024~~ <u>2025</u> 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. <u>plus carry forward credits</u>	
15.	Child Care Tax Credits (Enter the lesser of your approved tax credit under s. 402.261, F.S., or the result of [Schedule V, Line 9 less Lines 11, 12, 13, and 14] here and on Schedule III, Line 8.) Attach a copy of your credit approval letter. <u>2025</u>	
16.	Florida Tax Credit Scholarship Program Credit (Enter the lesser of your ~~2024~~ <u>2025</u> 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 ~~12~~ <u>13</u> .) Attach copies of the certificates of contribution from each nonprofit scholarship funding organization. <u>2025</u>	
17.	New Worlds Reading Initiative Credit (Enter the lesser of your ~~2024~~ <u>2025</u> 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 ~~14~~ <u>15</u> .) Attach copies of the certificates of contribution from the Administrator.	

* If zero or less, enter -0- 15

** 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
~~2004~~				~~.050~~		~~2004~~
2005				.050		2005
2006				.050		2006
2007				.050		2007
2008				.050		2008
2009				.050		2009
2010				.050		2010
2011				.050		2011
2012				.050		2012
2013				.050		2013
2014				.050		2014
2015				.050		2015
2016				.050		2016
2017				.050		2017
2018				.050		2018
2019				.050		2019
2020				.050		2020
2021				.050		2021
2022				.050		2022
2023			10	.050		2023

1. Total FLAHIGA Credit (Enter here and on Schedule III, Line 9)⁽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	Code	Municipality	Total Taxable Premiums
106	Altamonte Springs		432	Hallandale Beach	
118	Apopka		442	Hialeah	
119	Arcadia		443	Hialeah Gardens	
128	Atlantic Beach		458	Holly Hill	
130	Auburndale		459	Hollywood	
132	Aventura		461	Holmes Beach	
134	Avon Park		464	Homestead	
141	Bal Harbour Village		472	Howey-in-the-Hills	
148	Bartow		477	Indialantic	
151	Bay Harbor Island		479	Indian Harbour Beach	
167	Belleair		480	Indian River Shores	
169	Bellevue		481	Indian Shores	
183	Boca Raton		491	Jacksonville (Consol.)	
191	Boynton Beach		492	Jacksonville Beach	
192	Bradenton		501	Jupiter	
203	Brooksville		505	Key Biscayne	
222	Cape Coral		509	Key West	
229	Casselberry		515	Kissimmee	
251	Clearwater		524	Lady Lake	
253	Clermont		526	Lake Alfred	
257	Cocoa		530	Lake City	
258	Cocoa Beach		536	Lake Helen	
265	Cooper City		539	Lake Mary	
268	Coral Gables		544	Lake Wales	
270	Coral Springs		545	Lake Worth Beach	
278	Crescent City		546	Lakeland	
279	Crestview		551	Lauderhill	
287	Dade City		552	Lantana	
288	Dania Beach		553	Largo	
290	Davenport		560	Leesburg	
292	Davie		579	Longwood	
293	Daytona Beach		590	Lynn Haven	
296	Deerfield Beach		595	Madison	
298	Deland		596	Maitland	
301	Delray Beach		604	Marco Island	
317	Dunnellon		607	Marianna	
326	Eatonville		618	Medley	
331	Edgewater		620	Melbourne	
349	Eustis		621	Melbourne Beach	
359	Fernandina Beach		626	Miami	
361	Flagler Beach		627	Miami Beach	
371	Fort Lauderdale		628	Miami Shores Village	
374	Fort Myers		629	Miami Springs	
377	Fort Pierce		640	Milton	
379	Fort Walton Beach		645	Miramar	
384	Frostproof		649	Monticello	
387	Gainesville		655	Mount Dora	
400	Golden Beach		666	Naples	
415	Green Cove Springs		671	Neptune Beach	
416	Greenacres		675	New Port Richey	
425	Gulf Breeze		676	New Smyrna Beach	
427	Gulfport		686	North Miami	
431	Haines City		Subtotal		



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.



DRAFT

Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

For Taxable Year Beginning on or After January 1, ~~2024~~
2025

R. XX/XX
Effective XX/XX

DR-908N
R-01/25

Rule 12B-8.003, F.A.C.

Effective ~~02/25~~

Page 1 of 15

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 850-488-6800.

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 850-488-6800. 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 are 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 filed for concurrent employees, a breakout by company should be included. Department of Financial Services' *Carrier and Self Insurance Fund Quarterly Premium Reports* must be attached if you wrote workers' compensation insurance.

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.

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com

If you have any questions, contact Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Subscribe to Receive Email Alerts from the Department.

Subscribe to receive an email for due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

Part Two Specific Instructions

General Information Questions

Your name, address, FEIN, and Florida code must be entered on the return and payment coupon. Check the appropriate box: "Original," "Amended," or "Final." List the reason(s) for amending the return. If you check the "Final Return" box, include a reason and attach appropriate documentation. Provide your state of domicile, the location of your corporate books, and the phone number, fax number, 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 16

Enter the total credits against the tax from Line 46, 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 Officers' Retirement Trust Funds

Compute the total excise tax due imposed under ss. 175.101 and 185.08, F.S., for the Firefighters' Pension Trust Fund and the Municipal Police Officers' Retirement Trust Fund, respectively, using Schedules XII and XIII and enter the totals on Lines 6 and 7, respectively.

Line 8. Retaliatory Tax

Compute any applicable retaliatory tax pursuant to s. 624.5091, F.S., using Schedule XIV, and enter the retaliatory tax due. A copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached for any insurer required to compute retaliatory tax.

Line 9. Filing Fees

Per s. 624.501(4), F.S., a \$250 quarterly/annual filing fee is imposed for those insurers required to file the annual statement. The 4th quarter annual statement filing fee is due with this return. Total all quarterly filing fees for the year (should be \$1,000) and enter this amount here, on Page 1, Line 9, and on Schedule XIV, Line 9, in Column A.

Note: Prepaid limited health service organizations, fraternal benefit societies, and legal expense insurance corporations must report and pay their quarterly/annual statement filing fees to the Office of Insurance Regulation. Therefore, their filing fees are zero for the purposes of Page 1, Line 9, of this return.

Line 10. Insurance Policy Surcharge and Payment Due From FLAHIGA Refund

Add the surcharge due from Schedule XVI and the payment due from Schedule XVII and enter the result on Line 10.

Line 11. Total Tax Due

Enter the total of 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 Page 2).

Line 16. Amount Due With This Return

Add the total of Lines 13 through 15 to reflect the amount due with the return. Enter the amount here and on the payment coupon.

Line 17. Amount of Overpayment to be Refunded

Enter the amount of overpayment to be refunded. Enter the amount here and on the payment coupon.

The Department will pay interest on requested refunds not refunded by the later of:

- The July 31st immediately following the March 1st due date of the insurance premium tax return (Form DR-908); or
- 90 days from receipt of a complete return.

A complete return (Form DR-908) should contain all necessary documentation establishing the overpayment. Interest paid by the Department will be based upon a statutory floating rate that may not exceed 11% (0.11). For current and prior year interest rates, visit floridarevenue.com/taxes/rates or contact Taxpayer Services (see "Contact Us" on Page 2).

Schedule I

Computation of Insurance Premium Tax

Line 1. Property/Casualty/Miscellaneous

Enter the Florida direct premiums written (gross premiums minus reinsurance assumed and returned premiums), which are reported on the Florida State Page from the Florida Annual Statement.

- Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation. Some examples of excluded premiums that are included in direct written premiums are: Motor Vehicle Service Agreement premiums and Service Warranty Association premiums under Chapter 634, F.S., that are subject to sales tax; Federal Crop Insurance Corporation premiums and premiums reinsured by the Federal Crop Insurance Corporation that are preempted from state taxation under s. 400.352 of Chapter IV of Title 7 of the Code of Federal Regulations; free premiums (uncollected premiums from policies where insurance coverage was provided without

being paid by policyholder - net of subsequent collected amounts); federally preempted federal employee health benefit plan premiums; and federally preempted Medicare part D and Medicare Choice Plus premiums.

- Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for property/casualty and miscellaneous policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75% (0.0175). Enter this figure in the "Tax Due" column.

* 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.

- Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums - Enter excluded premiums which were included in direct written premiums.
- Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and subtracting Line (b) excluded premiums, for life policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75% (0.0175). Enter this figure in the "Tax Due" column.

* Be sure to include a copy of the Florida 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.

- Additional Taxable Premiums - Enter additional taxable premiums. Some examples of additional taxable premiums are: finance and service charges, and managing general agent fees.
- Excluded Premiums - Enter excluded premiums which were included in direct written premiums. This includes any premium that is federally preempted from state taxation and any shared savings incentive amounts under sections 627.6387 and 627.6648, F.S., returned to policy holders as a return of premium or a reduction of premium that is a direct written premium. Some examples of excluded premiums that are included in direct premiums written are: federally preempted federal employee health benefit plan premiums; federally preempted Medicare part D premiums; and federally preempted Medicare Choice Plus premiums.
- Total Taxable Premiums - Enter the total taxable premiums, after adding Line (a) additional taxable premiums and

subtracting Line (b) excluded premiums, for accident and health policies issued to holders in the State of Florida. Multiply the total taxable premiums by the tax rate of 1.75% (0.0175). Enter this figure in the "Tax Due" column.

* Be sure to include a copy of the Florida 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 Funds

Premiums, contributions, and assessments received by a corporation not for profit self-insurance fund under s. 624.4625, F.S., are taxable at a rate of 1.6% (0.016). Enter the taxable premiums, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

Line 10. Public Housing Authorities Self-Insurance Funds

Premiums, contributions, and assessments received by public housing authorities self-insurance funds under s. 624.46226, F.S., are taxable at a rate of 1.6% (0.016) under s. 624.46226, 624.4621, or 624.475, F.S. Enter the taxable premium, contributions, and assessments and then multiply this amount by the tax rate of 1.6% (0.016). Enter the result in the "Tax Due" column.

Line 11. Annuity Premiums

Enter the total from Schedule II, Line 3 in the "Tax Due" column on Line 11.

Line 12. Total Premium Tax Due

Add Lines 1c, 2c, 3c, and 4 through 11 and enter the total premium tax due on Line 12. The total premium tax due is then entered on Page 1, Line 1 of the return. If zero or less, enter -0-.

Schedule II Annuity Consideration Premiums

Line 1. Total Annuity Premiums

Enter the amount of gross receipts on annuity policies or contracts paid by holders in the State of Florida. Multiply the total premiums by the rate of 1% (0.01), and enter the tax due in the corresponding column.

This tax must be assessed when the annuity premium is received, not when the annuity matures or is otherwise terminated.

Line 2. Tax Savings Credited to Annuity Holders

Per s. 624.509(8), F.S., the premium tax shall not be imposed upon receipts of annuity premiums or considerations paid by holders in the State of Florida if the tax savings derived are credited to the annuity holders. Upon request by the Department of Revenue, any insurer availing itself of this provision shall submit to the Department evidence which establishes that the tax savings derived have been credited to annuity holders. The term "holders" includes employers contributing to an employee's pension, annuity, or profit-sharing plan.

Enter the amount of the tax savings, if any, in the appropriate column.

Line 3. Total Annuity Premiums Due

Subtract Line 2 from Line 1; enter the difference on Line 3, and on Schedule I, Line 11. If zero or less, enter -0-.

Schedule III Credits Against The Premium Tax

Line 1. Workers' Compensation Administrative Assessment Credit

Enter the amount from Schedule VI, Line 4.

Line 2. Firefighters' Pension Trust Fund Credit

Enter the amount from Schedule XII - B, Line 3 minus any Firefighters' Pension Trust Fund credit used on Schedule XI, Line 6.

Line 3. Municipal Police Officers' Retirement Trust Fund Credit

Enter the amount from Schedule XIII - B, Line 3 minus any Municipal Police Officers' Retirement Trust Fund credit used on Schedule XI, Line 7.

Line 4. Eligible Corporate Income Tax Credit

Enter the amount from Schedule V, Line 11.

Line 5. Salary Tax Credit

Enter the amount from Schedule V, Line 12.

Line 6. Strong Families Tax Credit (credit for contributions to eligible charitable organizations)

Enter the amount from Schedule V, Line 13.

Line 7. Live Local Program Credit

Enter the amount from Schedule V, Line 14.

Insert (A)

Line 8. Child Care Tax Credits

Enter the amount from Schedule V, Line 15.

10. ~~Line 9.~~ Florida Life and Health Insurance Guaranty Association Credit

Enter the amount from Schedule VII, Line 1.

11. ~~Line 40.~~ 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.

12. ~~Line 44.~~ 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.

13. ~~Line 42.~~ Florida Tax Credit Scholarship Program Credit

Enter the amount from Schedule V, Line 16.

14. ~~Line 43.~~ 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.

15. ~~Line 44.~~ New Worlds Reading Initiative Credit

Enter the amount from Schedule V, Line 17.

16. ~~Line 45.~~ Total Credits 15.

Enter the total of Lines 1 through ~~44~~. The total from this line is then entered on Page 1, Line 2 of the return.

Schedule IV Computation of Salary Credit

In addition to completing Schedule IV, you must answer Question A on Form DR-908, Page 2.

Under s. 624.509(5), F.S., a credit is allowed against the net tax imposed under s. 624.509, F.S., equal to 15% (0.15) of the amount paid by an insurer in salaries to employees within

the State of Florida, and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return.

The term "salaries" does not include amounts paid as commissions. The term "employees" does not include independent contractors or any person whose duties require that the person hold a valid license under the Florida Insurance Code, except "adjusters," "managing general agents," and "service representatives," as defined in s. 626.015, F.S.

When claiming a salary tax credit, there are certain requirements the insurer must meet to qualify for the credit. These requirements are:

- The employees claimed are not excluded under s. 624.509(5), F.S.
- The wages used in the credit calculation must be wages paid to the insurer's employees by the insurer claiming the credit.
- Those employees must be located or based in Florida.
- The insurer claiming the credit is the employer, and the employees are covered by the unemployment compensation provisions contained in Chapter 443, F.S.

An affiliated group of corporations that created a service company within its affiliated group on **July 30, 2002**, may allocate the salary of the service company employees under certain circumstances. See s. 624.509(5)(b)4., F.S.

Net tax is defined as the tax imposed after deductions from the total premium tax due for the Firefighters' Pension Trust Fund Credit, the Municipal Police Officers' Retirement Trust Fund Credit, and the total corporate tax paid.

An insurer that made an irrevocable election **on or before August 1, 2005**, for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., may allocate the eligible salaries of the affiliated group to the members of the affiliated group that are covered by the election. The amount of salary credit allowed under this exception is limited to the combined Florida salary tax credits allowed for all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, divided by the combined Florida taxable premiums written by all insurance companies that were members of the affiliated group of corporations for the tax year ending December 31, 2002, multiplied by the combined Florida taxable premiums of the affiliated group of corporations for the current year. **Insurers who are covered by an election under s. 624.509(5)(a)2., F.S., must include a calculation of the current year Salary Credit Cap for the Affiliated Group (Total Florida Taxable Premiums for the Tax Year times Affiliated Group 2002 Factor), an allocation of the affiliated group's eligible salaries to the individual entities in the affiliated group, and the amount of salary credit that is being claimed by each individual entity covered under the election.** The sum of the salary credits taken by all members of the affiliated group must not exceed the yearly salary credit cap. A reduction in salary credit for one or more of the entities in the affiliated group may be required should the total salary credits claimed by all members exceed the allowed cap. The reduced credit amount should be placed on Line 12 of Schedule V.

The exception to the standard salary tax credit requirements for mutual insurance holding companies that were in existence on or before January 1, 2000, in s. 624.509(5)(b)5., F.S., is NOT VALID because the associated funding provision in

s. 28 of House Bill 1813 was vetoed by Governor Bush on June 20, 2005. (See ss. 26 and 28 of Chapter 2005-280, Laws of Florida [L.O.F.] and Governor Bush's veto letter of SB 1813, s. 28 dated June 20, 2005.) No other funding has been provided at this time.

Insurers claiming this credit must attach a copy of their quarterly Form RT-6 to their annual 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 Officers' Retirement Fund Credits

Enter the total taxes computed from Schedules XII - B and XIII - B, respectively, onto Lines 2 and 3 respectively.

Line 4. Corporate Income Tax Paid

Enter the total amount paid from Florida Form F-1120, Line 13 for corporate income tax reported on the return due during calendar year ~~2024~~ **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 additions and subtractions (before apportionment). This ratio is used to allocate the consolidated income tax paid by the affiliated group to the members of the group with positive income.

For example, Company A (\$100,000 positive income after Florida additions and subtractions and before apportionment), Company B (\$100,000 positive income after Florida additions and subtractions and before apportionment), and Company C (\$50,000 loss after Florida additions and subtractions and before apportionment) filed a Florida consolidated corporate income tax return and paid \$5,000 in tax. Company C is not allocated any of the consolidated corporate income tax paid because it did not have any positive income. Company A is allocated \$2,500 (\$100,000/ \$200,000 X \$5,000). Company B is allocated \$2,500 (\$100,000/ \$200,000 X \$5,000).

Line 5. Total (Net Tax)

Subtract Lines 2 through 4 from Line 1 and enter the difference. This is the net tax figure to be used for comparison purposes. If zero or less, enter -0-.

Line 6. Eligible Florida Salaries

Enter the total eligible Florida salaries. The insurer claiming the credit must be the employer of the claimed employees and must have satisfied the filing requirements of Chapter 73B-10, F.A.C.

If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., enter the allocated amount of the affiliated group's eligible salaries to the individual entity on Line 6.

Line 7. Computation of Credit

Multiply the total eligible Florida salaries from Line 6 by 15% (0.15). Enter the result.

Line 8. Salary Credit (Available)

Enter the lesser of Line 5 or Line 7 here and on Schedule V, Line 4, as the total available salary credit cannot exceed the net tax as computed on Line 5. If zero or less, enter -0-.

**Schedule V
Corporate Income, Salary and Credit Limitations**

Under s. 624.509(4) and (5), F.S., the corporate income tax paid by an insurer shall be credited against, and to the extent thereof shall discharge, the liability for the insurance premium tax, and a credit of 15% (0.15) of the amount paid by an insurer in salaries to employees located or based within the State of Florida and who are covered by the provisions of Chapter 443, F.S., by the insurer filing this return, shall be allowed against the net tax imposed by s. 624.509, F.S.

The total of the credit granted for the corporate income tax paid by an insurer and the salary tax credit granted shall not exceed 65% (0.65) of the premium tax due after deductions taken for the excise taxes paid to fund the Firefighters' and Municipal Police Officers' Retirement Trust Funds, and for the Workers' Compensation Assessment.

Line 1. Total Corporate Income Tax Paid

Enter the total corporate income tax paid from Florida Form F-1120, Line 13. For corporations filing on a consolidated basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** The individual credits claimed cannot exceed the total corporate income tax paid on a consolidated basis. For more information, see the instructions for Schedule IV, Line 4.

Line 2. Corporate Income Tax Credit Taken Against Wet Marine and Transportation Insurance Tax

Enter the credit taken on Schedule XI, Line 5, for corporate income tax.

Line 3. Eligible Net Corporate Income Tax

Subtract Line 2 from Line 1 in order to determine the eligible net corporate income tax.

Line 4. Salary Credit

Enter the salary credit computed on Schedule IV, Line 8.

Line 5. Total Premium Tax Due

Enter the total premium tax due from Schedule I, Line 12.

Line 6. Workers' Compensation Administrative Assessment Credit

Enter the credit computed on Schedule VI, Line 4.

Lines 7 and 8. Firefighters' and Municipal Police Officers' Retirement Trust Fund Credit

Enter the total excise taxes from Schedules XII - B and XIII - B onto Lines 7 and 8, respectively.

Line 9. Premium Tax Due After Deductions

Subtract the amounts on Lines 6, 7, and 8 from the Total Premium Tax Due on Line 5.

Line 10. Limitation of 65 Percent

Multiply Line 9 by 65% (0.65) and enter the result.

Line 11. Eligible Corporate Income Tax

Enter the lesser of Line 3 or the limitation computed on Schedule V, Line 10. If zero or less, enter -0-.

Line 12. Salary Tax Credit

Enter the lesser of Line 4 or the difference between Lines 10 and 11. Lines 11 and 12 are to be entered on Schedule III, Lines 4 and 5 respectively. If zero or less, enter -0-. If the taxpayer is covered by an election for the alternative salary credit calculation under s. 624.509(5)(a)2., F.S., and a reduction to the amount of salary tax credit is required, enter the reduced salary credit amount here.

Line 13. Strong Families Tax Credit (credit for contributions to eligible charitable organizations)

A credit is available against the insurance premium tax for contributions to eligible charitable organizations under the Florida Strong Families Tax Credit Program. Section 624.51057, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to an eligible charitable organization as provided in s. 402.62, F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments);
2. credits for taxes paid under ss. 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,
3. credits for income tax paid under Chapter 220, F.S., and 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 ~~2024~~ 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 ~~2025~~ ss. 624.51058 and 420.50872, F.S., during the ~~2024~~ 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 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. **plus carry forwards under ss. 624.5107 and 402.261, F.S.**

7 credits for the Rural Community Investment Program.

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~~

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 ~~(five (5) years for carry forward amounts from tax years beginning prior to January 1, 2018).~~

Enter the lesser of your eligible contributions to a nonprofit scholarship funding organization plus carry forwards under ss. 624.51055 and 1002.395, F.S., during the ~~2024~~ calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, 14, and 15. **2025**

Attach a copy of the certificate of contribution from each nonprofit scholarship funding organization to your Insurance Premium Taxes and Fees Return (Form DR-908).

Line 17. New Worlds Reading Initiative Credit

A credit is available against the insurance premium tax for contributions to the administrator under the New Worlds Reading Initiative. Section 624.51056, F.S., governs the credit against the insurance premium tax and provides for a credit of 100% of an eligible contribution made to the administrator as provided in s. 1003.485, F.S.

However, the credit may not exceed the tax due under s. 624.509(1), F.S., after deducting from such tax:

1. deductions for assessments made pursuant to s. 440.51, F.S. (workers' compensation administrative assessments);
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~~

~~8.~~ ~~7.~~ 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 ~~2024~~ calendar year, or the result of Schedule V, Line 9 less Schedule V, Lines 11, 12, 13, 14, 15, and 16. **2025**

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 9. If zero or less, enter -0-.

Insert B

Schedules VIII and IX

Not Used

Schedule X State Fire Marshal Regulatory Assessment Tax/Surcharge

A regulatory assessment of 1% (0.01) is imposed on every domestic, foreign, and alien insurer issuing policies of fire insurance in Florida. In addition, each insurer authorized to transact insurance business in Florida must remit a 0.1% (0.001) surcharge on all gross direct fire, allied lines, and multiple peril insurance premiums written on commercial property located within Florida. (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.

Note: When the books, records, and percentage assessment methodology used by an insurer clearly demonstrate, without exception, a lesser fire percentage than those listed, the insurer may apply the lesser fire percentages. The Department will audit the insurer's return when a fire percentage used is less than the percentage listed.

Line 14. Total Taxable Premiums

Add the taxable premiums on Lines 1 through 13 and enter the total. If zero or less, enter -0-.

Line 15. State Fire Marshal Tax Due

Multiply the total on Line 14 by the rate of 1% (0.01) and enter the result.

Line 16. Additional Premiums Subject to Surcharge

Enter any additional premiums not included in the amounts on the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, and 8) above that are subject to the surcharge. Attach a schedule with an explanation to your Form DR-908.

Line 17. Total Premiums Subject to Surcharge

Enter the total premiums from the lines marked with an asterisk (*) (Lines 2, 3, 4, 5, 6, 8, and 16) indicating commercial fire, commercial multiple peril, farmowners multiple peril, crop, and commercial allied lines, plus the premiums from any other policy of fire, allied lines, or multiperil insurance that insures commercial property located in this state. If zero or less, enter -0-.

Line 18. Surcharge Due

Multiply the total on Line 17 by the rate of 0.1% (0.001) and enter the result.

Line 19. Total State Fire Marshal Tax Due Plus Total Surcharge Due

Enter the sum of the State Fire Marshal Tax and the Surcharge here and on Page 1, Line 4 of the return.

Schedule XI Wet Marine and Transportation Tax

Under s. 624.510, F.S., an insurer writing policies of wet marine and transportation insurance as defined in s. 624.607(2), F.S., shall pay a tax of 0.75% (0.0075) of the gross underwriting profit.

Wet marine and transportation insurers are entitled to a credit for corporate income tax imposed under Chapter 220, F.S., for the year paid, the community contribution credit and the excise taxes levied under ss. 175.101 and 185.08, F.S. **If the credits available exceed the tax, only include the amount of credits necessary to eliminate the tax. Total excise tax credits available for the insurance premium tax levied under s. 624.509, F.S., must be reduced by credits that are applied against the wet marine and transportation tax.**

Line 1. Net Premiums

Enter the net premiums (gross premiums less return premiums and reinsurance) for wet marine and transportation policies written in the State of Florida during the calendar year.

Line 2. Net Losses Paid

Enter the net losses paid (gross losses paid less salvage and recoveries on reinsurance ceded) during the calendar year for any such contracts.

Line 3. Gross Underwriting Profit

Subtract Line 2 from Line 1, and enter the difference. Note: If zero or less, enter -0- on this line and on Lines 4 through 8, and go to Line 9.

Line 4. Wet Marine and Transportation Tax

Multiply the total on Line 3 times the rate of 0.75% (0.0075) and enter the tax.

Line 5. Corporate Income Tax Credit

Enter the corporate income tax paid from Florida Form F-1120 (Line 13) or a lesser amount necessary to eliminate the tax due on Line 4.

If Line 4 minus Line 5 totals zero, enter zero on Lines 6 through 8, and go to Line 9.

Line 6. Firefighters' Pension Trust Fund Credit

Enter the amount computed on Schedule XII - B, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amount on Line 5.

If Line 4 minus Line 5 and Line 6 totals zero, enter zero on Lines 7 and 8, and go to Line 9.

Line 7. Municipal Police Officers' Retirement Trust Fund Credit

Enter the amount computed on Schedule XIII - B, Line 3 or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5 and 6.

If Line 4 minus Line 5, Line 6, and Line 7 totals zero, enter zero on Line 8 and go to Line 9.

Line 8. Community Contribution Credit

Enter the total credits approved under s. 624.5105, F.S., for the tax year or a lesser amount necessary to eliminate the remaining tax due from Line 4 after subtracting the amounts on Lines 5, 6, and 7.

Line 9. Net Tax Due

Subtract Lines 5 through 8 from Line 4. Enter the result here and on Page 1, Line 5 of the return.

Note: This amount cannot be less than zero.

In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2.

Sections 175.101 and 185.08, F.S., provide for each municipality and/or fire district having a lawfully established firefighters' pension trust fund and/or a lawfully established municipal police officers' retirement trust fund, respectively, to assess against an insurer engaged in the business of property insurance and/or casualty insurance, respectively, an excise tax on all premiums collected on property within the corporate limits of any such municipality or within the boundaries of any special fire control district.

Regarding the Firefighters' Pension Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on property insurance as defined in s. 624.604, F.S., and includes the following lines: fire, allied lines, flood, earthquake, aircraft, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Regarding the Municipal Police Officers' Retirement Trust Fund, premiums are to be reported on the gross amount of receipts of premiums from policy holders on all premiums collected on casualty insurance as defined in s. 185.02(2), F.S., and includes the following lines: private passenger auto no-fault (personal injury protection), other private passenger auto liability, commercial auto no-fault (personal injury protection), other commercial auto liability, private passenger auto physical damage, commercial auto physical damage, fidelity, burglary and theft.

Additionally, in the case of multiple peril policies which include both property and casualty coverage for a single premium, 70% (0.70) of such premium shall be used as the basis for the Firefighters' Pension Trust Fund assessment reported on Schedule XII and 30% (0.30) of such premium shall be used as the basis for the Municipal Police Officers' Retirement Trust Fund reported on Schedule XIII. Such multi-peril insurance includes the following lines: farm owners' multiple peril, homeowners' multiple peril, and commercial multiple peril.

For Schedules XII and XIII, report all premiums received under property insurance policies and/or casualty insurance policies, respectively, covering or insuring property located within the corporate limits of the municipalities and/or fire control districts listed for the calendar year ended December 31, ~~2024~~ 2025. This must include any business being written in a pool or association arrangement. Multiply the total premiums by the applicable rate of 1.85% (0.0185) for property policies reported on Schedule XII - B, and by 0.85% (0.0085) for casualty policies reported on Schedule XIII - B. Enter the total tax for each excise tax on Line 3 of Schedules XII - B and XIII - B, respectively, and on Page 1, Lines 6 and 7, respectively.

If a significant variance exists between the figures reported on your prior year return 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 ~~2024~~ 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 ~~2023~~ and ~~2024~~ returns.**

2024

2025

2025

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.

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 Insurance Regulation has authority to impose the 0.5% (0.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.
- * The Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office administers the retirement trust funds, distributes monies to the local taxing jurisdictions, and notifies the Office of Insurance Regulation when insurers fail to comply.
- * The Department of Revenue creates and maintains the database and collects the Chapter 175 and 185, F.S., taxes on its forms. When processing the Insurance Premium Tax returns, the Department of Revenue often contacts insurers about variances between the current year and prior year amount of premium reported for the various local taxing jurisdictions, to help ensure that the proper amounts are reported by the insurer to the proper local taxing jurisdictions.

Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be canceled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

Schedule XIV Retaliatory Tax Computation

Per s. 624.5091(1), F.S., when by or pursuant to the laws of any other state or foreign country any taxes, licenses, and other fees, in the aggregate, and any fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions are or would be imposed upon Florida insurers or upon the agents or representatives of such insurers, which are in excess of such taxes, licenses, and other fees, in the aggregate, or which are in excess of the fines, penalties, deposit requirements, or other obligations, prohibitions, or restrictions directly imposed upon similar insurers, or upon the agents or representatives of such insurers, of such other state or country under the statutes of this state, so long as

such laws of such other state or country continue in force or are so applied, the same taxes, licenses, and other fees, in the aggregate, or fines, penalties, deposit requirements, or other material obligations, prohibitions, or restrictions of whatever kind shall be imposed by the Department of Revenue upon the insurers, or upon the agents or representatives of such insurers, of such other state or country doing business or seeking to do business in this state.

For any insurer required to compute retaliatory tax, **a copy of the state of incorporation's Insurance Premium Tax Return, Corporate Income Tax Return, and any other applicable returns or schedules calculated using Florida premium volume, personnel, and property should be attached.**

The calculations should be based on the state of incorporation's tax laws, licenses, and fees using the level of premiums written in Florida by the alien or foreign insurer and their Florida personnel and property. Subsection 624.5091(3), F.S., provides that the retaliatory provisions do not apply as to personal income taxes, nor as to sales or use taxes, nor as to reimbursement premiums paid to the Florida Hurricane Catastrophe Fund, nor as to emergency assessments paid to the Florida Hurricane Catastrophe Fund, nor as to ad valorem taxes on real or personal property, nor as to special purpose obligations or assessments imposed in connection with particular kinds of insurance other than property insurance. Therefore, no calculations should be included for Workers' Compensation Assessments, the Florida Comprehensive Health Association Assessment, or any other special purpose obligations or assessments in connection with particular kinds of insurance other than property insurance. If the state of incorporation allows, for example, a credit or tax rate reduction or abatement based on personnel or property, the foreign or alien insurer's Florida personnel or property must be used to calculate the credit or rate reduction or abatement.

Note: New York insurers must amend Form DR-908 if the computation of the CT33/CT33M changes from the amount estimated when the original Form DR-908 was filed.

Line 1. Net Premium Tax Due

The net premium tax due is used as a starting point for retaliatory calculations (gross premium tax due less credits). Add the net premium tax due from Page 1, Line 3 to the wet marine and transportation tax from Page 1, Line 5. Enter the result in Column A. For Column B, calculate what the net premium tax due would be if the volume of Florida premiums were written in the state of incorporation and the insurer's Florida personnel and property were in the state of incorporation.

Line 2. 80 Percent of Salary Tax Credit Taken

Per s. 624.5091(1), F.S., 80% (0.80) of the credit provided by s. 624.509(5), F.S., (salary credit subject to the limitations) shall not be taken into consideration. Calculate 80% (0.80) of the Salary Tax Credit (Page 3, Schedule III, Line 5) and enter the result in Column A. If a salary credit is given against the premium tax in the state of incorporation, enter 80% (0.80) of that salary credit in Column B based on Florida premium volume and Florida personnel and property.

Line 3. Total Corporate Income Tax

Enter the total corporate income tax paid (Florida Form F-1120, Line 13) in Column A. For corporations filing on a consolidated

basis, each individual corporation's share of the consolidated income tax paid must be computed. **A schedule of how the consolidated income tax paid is allocated among the consolidated filers should be attached to the return.** If a corporate income tax is imposed on insurers writing premiums in the state of incorporation, calculate the amount of corporate income tax based on the laws of that state and using the level of premiums written in Florida, and enter the amount computed in Column B.

Note: When calculating corporate income tax for the state of incorporation, use the income, apportionment factor, and other facts that existed for the taxable year whose return would have been filed in the calendar year ~~2024~~ calculated by using your Florida business. **2025**

Line 4. Intentionally Left Blank

Line 5. Firefighters' Pension Trust Fund

Enter the amount from Page 1, Line 6 in Column A. If an excise tax on property insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

Line 6. Municipal Police Officers' Retirement Trust Fund

Enter the amount from Page 1, Line 7 in Column A. If an excise tax on casualty insurance is imposed upon insurers writing premiums in the state of incorporation, then recalculate the tax using Florida premium volume and enter the amount computed in Column B.

Line 7. Florida Insurance Guaranty Association (FIGA) (Assessments on the Property Portion of Insurance Premiums only)

Only the property portion of the FIGA assessments may be added to the retaliatory schedule per s. 624.5091, F.S., and Rule 12B-8.016(3), F.A.C. Enter the calculated property portion of FIGA assessments allowed using the method described below. Provide your computation schedule and copies of FIGA certificates. Property insurance as defined in s. 624.604, F.S., includes the following lines: fire, flood, earthquake, aircraft, industrial fire, industrial extended coverage, mobile home physical damage, and aggregate write-ins for other lines of business meeting the definition of property insurance.

Calculation: Determine the property portion of each type of premium subject to the FIGA assessment, and total the results. Next, divide the total property portion by the total premiums (property and casualty) subject to the FIGA assessment. Take the resulting ratio (carried to six decimal places) times the FIGA assessment paid. Perform this computation for each FIGA assessment paid and add the results for the total allowable FIGA assessment to be included on Line 7, Column A.

The Formula to Calculate the Property Portions of the FIGA Assessment is:

$$A \div B \times C$$

A= Property Insurance Premiums Subject to FIGA Assessment
B= Total Insurance Premiums Subject to FIGA Assessment
C= FIGA Assessment levied by Florida Insurance Guaranty Association

Enter any guaranty assessment related to property insurance that may be imposed in the state of incorporation in Column B, by calculating the assessment a similar Florida insurer would have been assessed.

Line 8. Fire Marshal Taxes

Enter the amount from Page 1, Line 4 in Column A. Enter any fire marshal tax which may be imposed upon insurers writing premiums in the state of incorporation, using the level of premiums written in Florida, in Column B.

Line 9. Annual and Quarterly Statement Filing Fee

Enter the total annual and quarterly statement filing fees from Page 1, Line 9 in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 10. Annual License Tax and Certificate of Authority

Enter the amount paid to the State of Florida for the annual license tax and the certificate of authority of the insurer in Column A. Enter any like or similar fee imposed upon insurers writing premiums in the state of incorporation in Column B.

Line 11. Agents' Fees

Enter the agents' fees paid by the insurer or agent to the State of Florida in Column A. Enter any like or similar fee imposed upon insurers or agents writing premiums in the state of incorporation using the insurer's Florida agents, in Column B.

Line 12. Other Taxes and Fees

Enter any other taxes and fees which may be imposed upon insurers writing premiums in the State of Florida or the state of incorporation in Column A and Column B, respectively. Please include a schedule itemizing each of these taxes or fees.

Any **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.

Insert C:

11 Any **Community Contribution Tax Credit** claimed on Schedule III, Line ~~40~~, 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.

12 Any **Capital Investment Tax Credit** claimed on Schedule III, Line ~~44~~, 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.

13 Any **Florida Tax Credit Scholarship Program Credit** claimed on Schedule III, Line ~~42~~, 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 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 Worlds Reading Initiative 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.

Rural Community Investment Program Credit.

For the Strong Families Tax Credit, Live Local Program Credit, Child Care Tax Credits, Community Contribution Tax Credit, Capital Investment Tax Credit, Florida Tax Credit Scholarship Program Credit, New Markets Tax Credit, and New Worlds Reading Initiative Credit, only include amounts on this line to the extent they reduced the insurance premium tax and wet marine and transportation tax on Line 1.

Line 13. Workers' Compensation Credit

Enter the workers' compensation credit claimed from Schedule III, Line 1, in Column A. Enter any similar credit against the state of incorporation premium tax, in Column B.

Line 14. Total

Enter the sum of Lines 1 through 13 for both Column A and Column B.

Line 15. Retaliatory Tax Due

Subtract the total on Line 14 for the State of Florida (Column A) from the total on Line 14 for the state of incorporation (Column B), and enter the total tax here and on Page 1, Line 8. If zero or less, enter -0-.

Schedule XV

Not Used

Schedule XVI Insurance Policy Surcharge

Section 252.372, F.S., imposes a \$2 and \$4 surcharge on policies issued or renewed covering Florida residential or commercial real property.

Every insurer, must collect a surcharge from the policy holders of certain types of property insurance. The surcharge does not apply to policies on tangible personal property, except multiple peril type policies on residential or commercial properties and mobile homes.

The figures used in this schedule are for the entire calendar year and not just the fourth quarter.

Line A. Commercial

2025 For the 2024 calendar year, enter the total number of commercial fire, commercial multiple peril, business owner's property, and all other policies covering commercial real property in Florida. Multiply by \$4 to determine the total amount due for commercial policies for the calendar year.

Line B. Residential

2025 For the 2024 calendar year, enter the total number of residential fire, homeowners, mobile homeowners, tenant homeowners, condominium unit owners, and all other policies covering residential property in Florida. Multiply by \$2 to determine the total amount due for residential policies for the calendar year.

Add Lines A and B to determine the total surcharge due. Add this amount to the total payment due from Schedule XVII and enter the result on Page 1, Line 10.

Schedule XVII Payment Due from Florida Life and Health Insurance Guaranty Association (FLAHIGA) Refund

Subsection 631.72(3), F.S., provides that any sums acquired by refund pursuant to s. 631.718(6), F.S., from the association (FLAHIGA) which have until now been written off by contributing insurers and offset against insurance premium or corporate income taxes as provided in subsection (1) and which are not needed for purposes of this part shall be paid by the insurer to the Department of Revenue for deposit with the Chief Financial Officer to the credit of the General Revenue Fund.

When FLAHIGA refunds money to an insurer from a previous assessment that was paid by the insurer, and the insurer had claimed credit or partial credit against its insurance premium tax or corporate income tax for that previous payment to FLAHIGA, the insurer is required to pay part of that refund to the Department of Revenue.

Line 1. Total Payment Due from FLAHIGA Refund

Enter any payment due as a result of FLAHIGA assessments claimed as credits against Florida insurance premium tax (Form DR-908, Schedule VII) or Florida corporate income tax (Florida Form F-1120, Schedule V) subsequently refunded by FLAHIGA in calendar year 2024. **If no refund was received from FLAHIGA during the tax year, the amount on Schedule XVII, Line 1, should be zero.** Add this amount to the total surcharge from Schedule XVI and enter the result on Page 1, Line 10. 2025

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		<u>\$9,320.00</u>

- 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.

A:

Line 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.

B:

For Inland Marine on Line 11, include only the inland marine premiums shown on Line 9.1 of the Florida State Page.

C:

Any **Rural Community Investment Program Credit** claimed on Schedule III, Line 9, should be included in the amount on this line in Column A. Include any similar credit against the state of incorporation's insurance premium tax on this line in Column B.



DRAFT

2025 ~~2024~~ Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

R. XX/XX

Effective XX/XX

DR-350900

R. 01/25

Rule 12B-8.003, F.A.C.

Effective 02/25

Page 1 of 3

The Department of Revenue has created a database that insurers may use in assigning premiums and policies to the various participating local taxing jurisdictions. It is available for free at floridarevenue.com/taxes/pointmatch. This database was created pursuant to sections (ss.) 175.1015 and 185.085, Florida Statutes (F.S.). In addition to completing Schedules XII and XIII, you must answer Question B on Form DR-908, Page 2, about your use of the Department's database.

These statutes provide that insurers who exercise due diligence in using the Department's database to assign premiums to the participating local taxing jurisdictions shall be held harmless from any liability, including but not limited to liability for taxes, interest, or penalties that would otherwise be due as a result of an assignment of premiums to an incorrect local taxing jurisdiction. Sections 175.1015 and 185.085, F.S., specify that insurance companies that do not use the electronic database provided by the Department and do not exercise due diligence in applying the electronic database, are subject to a 0.5% (0.005) penalty on the total premium per policy that is improperly assigned.

2025

We review the figures reported on Schedules XII and XIII of your ~~2024~~ *Insurance Premium Taxes and Fees Return* (Form DR-908). **You should include a written explanation with your return if a significant variance exists between the figures**

2024 2025
reported on your 2023 and 2024 returns. A significant variance is considered an increase or decrease of greater than 10% for any municipality or fire control district.

Your explanation should contain specific information. All explanations are subject to review by the Department of Management Services and the Department of Financial Services. Generally, more precise information than explanations such as "shift of business" or "business transfers" is required. If you are not sure your explanation will be acceptable, call the Department of Management Services at 850-922-0667.

Give careful attention to the amounts reported on Schedules XII and XIII. The monies reported by your company for each of these cities and districts fund retirement benefits for their police officers and firefighters. The money is distributed back to each local taxing jurisdiction based on the information reported.

When completing Schedules XII and XIII:

- ✓ Report premiums based on the actual physical location of the property.
- ✓ Do not use ZIP codes to report premiums as they may not identify the appropriate city or district and can result in an inaccurate allocation of premiums.

(Continued on back)

2025 ~~2024~~ Additions, Deletions, and Changes to Schedules XII and XIII

Additions

Code	City/District	County	Type
189	Bowling Green	Hardee County	Police

Deletions

Code	City/District	County	Type

None

District Name Corrections/Changes

Code	City/District	County	Type
~~017~~	~~Bonita Springs Fire Control and Rescue District~~	~~Lee County~~	~~Fire~~
~~023~~	~~East Lake Tarpon Special Fire Control District~~	~~Pinellas County~~	~~Fire~~
~~029~~	~~Estero Fire Rescue District~~	~~Lee County~~	~~Fire~~
~~033~~	~~Holley-Navarre Fire Protection District~~	~~Santa Rosa County~~	~~Fire~~
~~046~~	~~Navarre Beach Fire Rescue District~~	~~Santa Rosa County~~	~~Fire~~
~~053~~	~~North River Fire District~~	~~Manatee County~~	~~Fire~~
~~060~~	~~Palm Harbor Special Fire Control and Rescue District~~	~~Pinellas County~~	~~Fire~~
~~064~~	~~San Carlos Park Fire Protection & Rescue Service District~~	~~Lee County~~	~~Fire~~
~~067~~	~~South Walton Fire District~~	~~Walton County~~	~~Fire~~

Premiums must be reported accurately and timely. The Department of Financial Services, in Informational Memorandum 99-111M, reminded insurers authorized to write property and casualty insurance in the State of Florida of the requirements contained in Chapters 175 and 185, F.S. Insurers are required to keep an accurate account of all premiums sold within the city limits or fire control district boundaries for those cities and districts listed on Schedules XII and XIII. Each risk required to be reported to the Department of Revenue must be coded with the proper identifying fire district or municipality code in order for the Department of Management Services to accurately distribute premium tax allocations to the participating pension funds. Sections 175.151 and 185.13, F.S., provide that an insurer's certificate of authority may be cancelled or revoked if an insurer fails to comply with the provisions of Chapters 175 and 185, F.S.

Chapters 175 and 185, F.S., taxes are administered by three different state agencies:

- The Florida Department of Financial Services, Office of Insurance Regulation has the authority to impose the 0.5% (0.005) penalty relating to the address database and insured risks not properly assigned to participating local taxing jurisdictions.

- The Florida Department of Management Services, Division of Retirement, Municipal Police Officers' and Firefighters' Retirement Trust Funds Office:
 - Administers the retirement trust funds.
 - Distributes monies to the local taxing jurisdictions.
 - Notifies the Office of Insurance Regulation when insurers fail to comply.
- The Florida Department of Revenue:
 - Administers the database.
 - Produces, distributes, and processes the insurance premium tax forms.
 - Collects Chapters 175 and 185, F.S., taxes on Forms DR-907 and DR-908.
 - Contacts insurers when there is a variance in reported premiums between the current year and prior year for the local taxing jurisdictions. This review helps ensure that the proper amount(s) are reported by the insurer to the proper local taxing jurisdiction.

Types of Premiums subject to Form DR-908 Schedules XII (Firefighters' Pension Trust Funds) and XIII (Police Officers' Retirement Trust Funds)		
Annual Statement Line Number & Line of Business	Premiums Subject to Firefighters' Pension Trust Fund (DR-908, Schedule XII)	Premiums Subject to Police Officers' Retirement Trust Fund (DR-908, Schedule XIII)
1 Fire	YES	
2.1 Allied Lines	YES	
3 Farmowners multiple peril	YES (70%)	YES (30%)
4 Homeowners multiple peril	YES (70%)	YES (30%)
5.1 Commercial multiple peril (non-liability portion)	YES (70%)	YES (30%)
5.2 Commercial multiple peril (liability portion)	YES (70%)	YES (30%)
12 Earthquake	YES	
19.1 Private passenger auto no-fault (personal injury protection)		YES
19.2 Other private passenger auto liability		YES
19.3 Commercial auto no-fault (personal injury protection)		YES
19.4 Other commercial auto liability		YES
21.1 Private passenger auto physical damage		YES
21.2 Commercial auto physical damage		YES
22 Aircraft (all perils)	YES	
23 Fidelity		YES
26 Burglary and theft		YES
34 Aggregate write-ins for other lines of business (meeting the definition of property insurance in s. 624.604, F.S.).	YES	

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 850-488-6800, 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 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-908	Insurance Premium Taxes and Fees Return	Rule 12B-8.003, F.A.C.
Form DR-907	Florida Insurance Premium Installment Payment	Rule 12B-8.003, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULES 12C-1.022 AND 12C-1.051

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-1.022, F.A.C., (Returns; Filing Requirement), exclude charitable trusts from the requirement to file a Florida corporate income/franchise tax return.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt updates to the Florida corporate income/franchise tax return and instructions to allow for claiming the Rural Community Investment Program Credit and to remove the obsolete enterprise zone jobs credit.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendment to Rule 12C-1.022, F.A.C. (Returns; Filing Requirement), is necessary to reflect section 220.03(1)(c), F.S., as amended by sections 62 and 63, Ch. 2025-208, L.O.F., to exclude charitable trusts from the requirement to file a Florida corporate income/franchise tax return effective for taxable years beginning on or after January 1, 2026.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), are necessary to incorporate updates to the Florida Corporate Income/Franchise Tax Return to provide for claiming the Rural Community Investment Program Credit provided in section 288.062, F.S., created by section 66, Ch. 2025-208, L.O.F., and to remove obsolete provisions.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2836), to advise the public of the draft changes to Rules 12C-1.022 and 12C-1.051, F.A.C., and to

provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Corporate Income Tax

RULE NO.: RULE TITLE:

12C-1.022 Returns; Filing Requirement

12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12C-1.022, F.A.C. (Returns; Filing Requirement), is to reflect section 220.03(1)(c), F.S., as amended by sections 62 and 63, Ch. 2025-208, L.O.F., to exclude charitable trusts from the requirement to file a Florida corporate income/franchise tax return, effective for taxable years beginning on or after January 1, 2026.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to incorporate updates to the Florida Corporate Income/Franchise Tax Return to provide for claiming the Rural Community Investment Program Credit provided in section 288.062, F.S., created by section 66, Ch. 2025-208, L.O.F., and to remove obsolete provisions.

SUMMARY: The proposed amendments to Rule 12C-1.022, F.A.C., (Returns; Filing Requirement), exclude charitable trusts from the requirement to file a Florida corporate income/franchise tax return and allow for claiming the Rural Community Investment Program Credit.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt updates to the Florida corporate income/franchise tax return and instructions to allow for claiming the Rural Community Investment Program Credit and to remove the obsolete enterprise zone jobs credit.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or

regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.183(4)(d), 220.1915(7), 220.196(4), 220.198(6), 220.1991(3), 220.21, 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, 605.1103, 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:

PLACE: 2450 Shumard Oak Boulevard, Building One, Room XXXX, 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-1.022 Returns; Filing Requirement.

(1) No change.

(a) through (d) No change.

(e) Any nonprofit or other tax-exempt organization, including a private foundation, which is exempt from Federal Income Tax under I.R.C. s. 501(a), and is described in I.R.C. s. 501(c), is required to file a Form F-1120

only when such organization has “unrelated trade or business taxable income,” as determined under I.R.C. s. 512, or is filing a Form 990T with the Internal Revenue Service. This filing requirement does not apply to a charitable trust. An organization that is required to apply for a “determination letter” ~~in order~~ to be exempt under I.R.C. s. 501(a), which has not timely filed such application on or before its due date as required by I.R.C. Reg. s. 1.508-1 or which has received an adverse determination, ~~is shall not be considered to be~~ a tax-exempt organization. Such organization is subject to the Florida corporate income tax and is required to file a ~~f~~Form F-1120, unless the organization receives a retroactively effective determination letter. If an organization does not file Florida corporate income tax returns in reliance on this rule, and the Internal Revenue Service determines that the organization was not exempt from federal income tax for any such period, ~~then the organization is will be~~ required to file ~~f~~Form F-1120 or ~~f~~Form F-1120X, Amended Florida Corporate Income/Franchise Tax Return (incorporated by reference in Rule 12C-1.051, F.A.C.), pursuant to Section 220.23, F.S.

(f) through (k) No change.

(2) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 220.21, 220.22(4), 220.51 FS. Law Implemented 220.03, 220.22, 605.1103 FS.

History—New 10-20-72, Amended 10-20-73, 10-8-74, 3-5-80, Formerly 12C-1.22, Amended 12-21-88, 4-8-92, 12-7-92, 3-18-96, 10-2-01, 6-19-03, 8-4-05, ____ .

12C-1.051 Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department’s website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return	<u>01/26</u> ~~02/25~~

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17789)	
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, ~~2025~~ 2024 (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX17790)	~~01/26~~ 02/25
(6) through (16) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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, 2025

Name
Address
City/State/ZIP

☐ Check here if any changes have been made to name or address

Use black ink. Example A - Handwritten Example B - Typed

0123456789

0123456789

Federal Employer Identification Number (FEIN)

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)	Check here 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.													

Payment Coupon for Florida Corporate Income Tax Return

Do not detach coupon.

R. XX/XX

~~R. 01/25~~

F-1120

To ensure proper credit to your account, enclose your check with tax return when mailing.

YEAR ENDING

M

M

D

D

Y

Y

If 6/30 year end, return is due 1st day of the 4th month after the close of the taxable year, otherwise return is due 1st day of the 5th month after the close of the taxable year.

Enter name and address, if not pre-addressed:

Name
Address
City/St
ZIP

	US DOLLARS										CENTS	
Total amount due from Line 17												
Total credit from Line 18												
Total refund from Line 19												
FEIN Enter FEIN if not pre-addressed												



- ✓ **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.	~~7.~~ Enterprise zone jobs credit (Florida Form F-1156Z)	7.
7.	~~8.~~ Ad valorem taxes allowable as an enterprise zone property tax credit (Florida Form F-1158Z)	~~8.~~ 7.
8.	~~9.~~ Guaranty association assessment(s) credit	~~9.~~ 8.
9.	~~10.~~ Rural and/or urban high-crime area job tax credits	~~10.~~ 9.
10.	~~11.~~ State housing tax credit	~~11.~~ 10.
11.	~~12.~~ Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations)	~~12.~~ 11.
12.	~~13.~~ New worlds reading initiative credit	~~13.~~ 12.
13.	~~14.~~ Strong families tax credit (credit for contributions to eligible charitable organizations)	~~14.~~ 13.
14.	~~15.~~ Live Local program credit	~~15.~~ 14.
15.	~~16.~~ New markets tax credit	~~16.~~ 15.
16.	~~17.~~ Research and development tax credit	~~17.~~ 16.
17.	~~18.~~ Experiential learning tax credit program	~~18.~~ 17.
18.	~~19.~~ Credit for qualified railroad reconstruction or replacement expenditures	~~19.~~ 18.
19.	~~20.~~ Residential graywater system tax credit	~~20.~~ 19.
20.	~~21.~~ Credit for manufacturing of human breast milk derived human milk fortifiers	~~21.~~ 20.
21.	~~22.~~ s.168(k), IRC, special bonus depreciation	~~22.~~ 21.
22.	~~23.~~ Depreciation of qualified improvement property (see instructions)	~~23.~~ 22.
23.	~~24.~~ Expenses for business meals provided by a restaurant (see instructions)	~~24.~~ 23.
24.	~~25.~~ Film, television, and live theatrical production expenses (see instructions)	~~25.~~ 24.
25.	~~26.~~ Other additions (attach schedule)	~~26.~~ 25.
26.	~~27.~~ Total Lines 1 through 25. Enter total on this line and on Page 1, Line 3.	~~27.~~ 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.
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.
12.	Other subtractions (attach schedule)	12.
13.	Total Lines 1 through 12. Enter total on this line and on Page 1, Line 5.	13.



NAME

FEIN

TAXABLE YEAR ENDING

Schedule III — Apportionment of Adjusted Federal Income

III-A For use by taxpayers doing business outside Florida, except those providing insurance or transportation services.

	(a) WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)	(c) Col. (a) ÷ Col. (b) Rounded to Six Decimal Places	(d) Weight If any factor in Column (b) is zero, see note on Page 9 of the instructions.	(e) Weighted Factors Rounded to Six Decimal Places
1. Property (Schedule III-B below)				X 25% or _____	
2. Payroll				X 25% or _____	
3. Sales (Schedule III-C below)				X 50% or _____	
4. Apportionment fraction (Sum of Lines 1, 2, and 3, Column [e]). Enter here and on Schedule IV, Line 2.					

III-B For use in computing average value of property (use original cost).

	WITHIN FLORIDA		TOTAL EVERYWHERE	
	a. Beginning of year	b. End of year	c. Beginning of year	d. End of year
1. Inventories of raw material, work in process, finished goods				
2. Buildings and other depreciable assets				
3. Land owned				
4. Other tangible and intangible (financial org. only) assets (attach schedule)				
5. Total (Lines 1 through 4)				
6. Average value of property a. Add Line 5, Columns (a) and (b) and divide by 2 (for within Florida)..... 6a. _____ b. Add Line 5, Columns (c) and (d) and divide by 2 (for total Everywhere) 6b. _____				
7. Rented property (8 times net annual rent) a. Rented property in Florida 7a. _____ b. Rented property Everywhere 7b. _____				
8. Total (Lines 6 and 7). Enter on Line 1, Schedule III-A, Columns (a) and (b). a. Enter Lines 6a. plus 7a. and also enter on Schedule III-A, Line 1, Column (a) for total average property in Florida 8a. _____ b. Enter Lines 6b. plus 7b. and also enter on Schedule III-A, Line 1, Column (b) for total average property Everywhere..... 8b. _____				

III-C Sales Factor

	(a) TOTAL WITHIN FLORIDA (Numerator)	(b) TOTAL EVERYWHERE (Denominator)
1. Sales (gross receipts)	N/A	
2. Sales delivered or shipped to Florida purchasers		N/A
3. Other gross receipts (rents, royalties, interest, etc. when applicable)		
4. TOTAL SALES (Enter on Schedule III-A, Line 3, Columns [a] and [b])		

III-D Special Apportionment Fractions (see instructions)

	(a) WITHIN FLORIDA	(b) TOTAL EVERYWHERE	(c) FLORIDA Fraction ([a] ÷ [b]) Rounded to Six Decimal Places
1. Insurance companies (attach copy of Schedule T—Annual Report)			
2. Transportation services			

Schedule IV — Computation of Florida Portion of Adjusted Federal Income

1. Apportionable adjusted federal income from Page 1, Line 6	1.
2. Florida apportionment fraction (Schedule III-A, Line 4)	2.
3. Tentative apportioned adjusted federal income (multiply Line 1 by Line 2)	3.
4. Net operating loss carryover apportioned to Florida (attach schedule; see instructions)	4.
5. Net capital loss carryover apportioned to Florida (attach schedule; see instructions)	5.
6. Excess charitable contribution carryover apportioned to Florida (attach schedule; see instructions)	6.
7. Employee benefit plan contribution carryover apportioned to Florida (attach schedule; see instructions)	7.
8. Total carryovers apportioned to Florida (add Lines 4 through 7)	8.
9. Adjusted federal income apportioned to Florida (Line 3 less Line 8; see instructions)	9.



NAME

FEIN

TAXABLE YEAR ENDING

Schedule V — Credits Against the Corporate Income/Franchise Tax

1.	Florida health maintenance organization consumer assistance assessment credit (attach assessment notice)	1.
2.	Capital investment tax credit (attach certification letter)	2.
~~3.~~	~~Enterprise zone jobs credit (from Florida Form F-1156Z attached)~~	~~3.~~
~~3.~~	~~4.~~ Community contribution tax credit (attach certification letter)	~~4.~~ <u>3.</u>
~~4.~~	~~5.~~ Enterprise zone property tax credit (from Florida Form F-1158Z attached)	~~5.~~ <u>4.</u>
~~5.~~	~~6.~~ Rural job tax credit (attach certification letter)	~~6.~~ <u>5.</u>
~~6.~~	~~7.~~ Urban high-crime area job tax credit (attach certification letter)	~~7.~~ <u>6.</u>
~~7.~~	~~8.~~ Hazardous waste facility tax credit	~~8.~~ <u>7.</u>
~~8.~~	~~9.~~ Florida alternative minimum tax (AMT) credit	~~9.~~ <u>8.</u>
~~9.~~	~~10.~~ Contaminated site rehabilitation tax credit (voluntary cleanup tax credit) (attach tax credit certificate)	~~10.~~ <u>9.</u>
~~10.~~	~~11.~~ Child care tax credits	~~11.~~ <u>10.</u>
~~11.~~	~~12.~~ State housing tax credit (attach certification letter)	~~12.~~ <u>11.</u>
~~12.~~	~~13.~~ Florida tax credit scholarship program credit (credit for contributions to nonprofit scholarship-funding organizations) (attach certificate)	~~13.~~ <u>12.</u>
~~13.~~	~~14.~~ New worlds reading initiative credit (attach certificate)	~~14.~~ <u>13.</u>
~~14.~~	~~15.~~ Strong families tax credit (credit for contributions to eligible charitable organizations) (attach certificate)	~~15.~~ <u>14.</u>
~~15.~~	~~16.~~ Live local program credit (attach certificate)	~~16.~~ <u>15.</u>
	17. New markets tax credit <u>16. Rural Community Investment Program (attach final order)</u>	17. <u>16.</u>
	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, 2025

1. Florida income expected in taxable year 2026 1. \$ _____
2. Florida exemption \$50,000 (Members of a controlled group, see instructions on Page 15 of Florida Form F-1120N) 2. \$ _____
3. Estimated Florida net income (Line 1 less Line 2) 3. \$ _____
4. Total Estimated Florida tax (5.5% of Line 3) \$ _____
- Less: Credits against the tax \$ _____ 4. \$ _____

5. Computation of installments:

Payment due dates and
payment amounts:

If 6/30 year end, last day of 4th month,
otherwise last day of 5th month - Enter 0.25 of Line 4..... 5a. _____

Last day of 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-1156Z~~	~~Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax~~	~~Rule 12C-1.051, F.A.C.~~
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-1120N	Instructions for Corporate Income/Franchise Tax Return	Rule 12C-1.051, F.A.C.
Form F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax	Rule 12C-1.051, F.A.C.



DRAFT

Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2024

R. XX/XX

F-1120N

~~R. 01/25~~

Rule 12C-1.051, F.A.C.

Effective XX/XX

Effective ~~02/25~~
Page 1 of 17

2025

What's New?

Insert (A):

~~Child Care Tax Credits~~

A credit is available against Florida corporate income tax for taxpayers that:

- ~~— establish an eligible child care facility for employees;~~
- ~~— operate a child care facility for employees; or~~
- ~~— pay an eligible child care facility in the name and for the benefit of an employee.~~

To learn more about this credit, or to submit your application, go to floridarevenue.com/taxes/cit and under Tax Incentives select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken. Unused credits may be carried forward up to five (5) taxable years.

~~Credit for Qualified Railroad Reconstruction or Replacement Expenditures~~

Taxpayers may now apply for this credit online. To learn more about this credit, or to submit your application, go to floridarevenue.com/taxes/cit and under Tax Incentives select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken or transferred. Unused credits may be carried forward up to five (5) taxable years.

~~Residential Graywater System Tax Credit~~

A credit is available against Florida corporate income tax to a developer or homebuilder for each NSF/ANSI 350 Class R-certified noncommercial, residential graywater system purchased during the taxable year. The credit is equal to 50% of the cost of each system, but may not exceed \$4,200. A developer or homebuilder may not receive total credits in excess of \$2 million per taxable year. Taxpayers apply for the credit with the Florida Department of Environmental Protection. Unused credits may be carried forward up to two (2) taxable years.

~~Individuals with Unique Abilities Tax Credit Program~~

A credit is available against Florida corporate income tax for qualified taxpayers that employ certain qualified employees with a physical or intellectual impairment. The credit is equal to \$1 for each hour the qualified employee worked during the taxable year, up to 1,000 hours. The maximum credit per taxpayer is \$10,000 per taxable year. To learn more about this credit, or to submit your application, go to floridarevenue.com/taxes/cit and under Tax Incentives select the Corporate Income Tax Incentives webpage link. The Department of Revenue must approve this credit before it can be taken. Unused credits may be carried forward up to five (5) taxable years.

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*).

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.

What's Inside

- ◆ Who Must File p. 2
- ◆ When to File and Pay p. 2
- ◆ Estimated Tax p. 3
- ◆ Special Instructions p. 4
- ◆ Line-by-Line Instructions p. 5
- ◆ Contact Us p. 16

floridarevenue.com

Who Must File a Florida Corporate Income/Franchise Tax Return?

- **All corporations** (including tax-exempt organizations) doing business, earning income, or existing in Florida.
- **Every bank and savings association** doing business, earning income, or existing in Florida.
- **All associations or artificial entities** doing business, earning income, or existing in Florida.
- **Foreign (out-of-state) corporations** that are partners or members in a Florida partnership or joint venture. A "Florida partnership" is a partnership doing business, earning income, or existing in Florida.
- **A limited liability company (LLC)** classified as a **corporation** for Florida and federal income tax purposes is subject to the Florida Income Tax Code and must file a Florida corporate income tax return.
- **An LLC** classified as a **partnership** for Florida and federal income tax purposes must file a *Florida Partnership Information Return* (Florida Form F-1065) if one or more of its owners is a corporation. In addition, the corporate owner of an LLC classified as a partnership for Florida and federal income tax purposes must file a Florida corporate income tax return.
- **A single member LLC** disregarded for Florida and federal income tax purposes is not required to file a separate Florida corporate income tax return. The income must be reported on the owner's return if the single member LLC is owned, directly or indirectly, by a corporation. The corporation must file Florida Form F-1120, reporting its own income and the income of the single member LLC, even if the only activity of the corporation is ownership of the single member LLC.
- **Homeowner and condominium associations** that file federal Form 1120 (*U.S. Corporation Income Tax Return*) must file Florida Form F-1120 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 ~~2023~~ software to produce ~~2024~~ tax forms. **2025**

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) 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, ~~2024~~, the Florida Form F-1120 is due on or before May 1, ~~2025~~; or **2026**

(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 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 Amounts

Whole-dollar amounts may be entered on the return and accompanying schedules. To round off dollar amounts, drop amounts less than 50 cents to the next lowest dollar and increase amounts from 50 cents to 99 cents to the next highest dollar. If you use this method on the federal return, you must use it on the Florida return.

Federal Employer Identification Number

If you do not have an FEIN, obtain one from the Internal Revenue Service. You can:

- Apply online at irs.gov
- Apply by mail with IRS Form SS-4. To obtain this form, download or order it from irs.gov or call 800-829-3676.

To Amend a Return

You must complete a Florida Form F-1120X, *Amended Florida Corporate Income/Franchise Tax Return*, to amend your Florida corporate income tax return if:

- You file an amended federal return.
- A redetermination of federal income is made (for example, through an audit adjustment), and the adjustments would affect net income subject to the Florida corporate income/franchise tax.

Go to floridarevenue.com/forms 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 for federal income tax purposes.
2. The affiliated group electing to file a Florida consolidated return must be identical to the affiliated group filing the federal consolidated return.
3. In the initial year of election, you must complete Florida Form F-1122, *Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return* for each affiliated member. Attach the form to the Florida consolidated return.
4. In subsequent years, a completed Florida Form F-1122 must be attached for each new member of the affiliated group.
5. A copy of federal Form 851 or Florida Form F-851 (*Corporate Income/Franchise Tax Affiliations Schedule*) must be attached.
6. You must make the election by the due date of the return, including properly filed extensions.

The filing of a Florida consolidated tax return for any taxable year requires the filing of a consolidated return for all subsequent years, including subsequent additions to the group, even if the parent subsequently is not subject to Florida tax. For more information, see section 220.131, Florida Statutes (F.S.), and Rule 12C-1.0131, F.A.C.

Florida Net Operating Loss Carryover Deduction (NOLD)

You may not carry back a Florida net operating loss as a deduction to a prior taxable year. A net operating loss must be carried over to subsequent taxable years and treated in the same manner, to the same extent, and for the same time periods prescribed in s. 172, Internal Revenue Code (IRC). The Florida carryover to future tax years is limited to the amount of the federal net operating loss multiplied by the Florida apportionment fraction. However, adjustments such as those listed in s. 220.13(1)(e), F.S., may increase the amount of the Florida carryover. See Rule 12C-1.013(15), F.A.C.

Note: If you have other Florida carryover deductions, apply them first before applying your Florida NOLD.

When claiming your Florida NOLD, the following limitations also apply.

- Florida net operating losses generated in taxable years beginning **before** January 1, 2018, are carried forward up to 20 taxable years.
- Florida net operating losses generated in taxable years beginning **after** December 31, 2017, are carried forward indefinitely until used and never expire.
- For taxable years beginning **before** January 1, 2021, a Florida net operating loss deduction may be taken against 100% of Florida tentative apportioned adjusted federal income.
- For taxable years beginning **after** December 31, 2020, a Florida net operating loss deduction may be taken as follows:
 - First, any carryover(s) generated in a taxable year beginning **before** January 1, 2018, is applied against 100% of Florida tentative apportioned adjusted federal income;
 - Then, any carryover(s) generated in a taxable year beginning **after** December 31, 2017, is applied against 80% of the remaining Florida tentative adjusted federal income.

To support a Florida NOLD, attach a **schedule** showing the following information, as applicable:

- Tax Year
- Adjusted Federal Loss
- Apportionment Fraction for the Year of Loss
- Florida Apportioned Income/Loss
- Net Operating Loss Carryover (NOLCO) Applied
- Florida Portion of Adjusted Federal Income
- Net Operating Loss Carry Forward to Next Year

See Examples of Florida Net Operating Loss Carry Forward Schedules on page 16.

Include the Florida net operating loss carryover deduction available on either Schedule II or IV.

If you conduct all of your business in Florida, you must enter the Florida net operating loss carryover deduction available on Schedule II, Line 3.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 3, and the amount of the NOLD on Schedule IV, Line 4.

Florida Net Capital Loss Carryover Deduction

You may not carry back a Florida net capital loss as a deduction to a prior taxable year. A net capital loss must be carried over to subsequent tax years and treated in the same manner, to the same extent, and for the same periods prescribed in s. 1212, IRC.

The Florida subtraction for net capital loss carryovers is limited to the portion of the carry forward apportioned to Florida using the apportionment fraction for the year in which the loss occurred.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of loss,
- Apportionment fraction for the taxable year in which the loss occurred, and
- Amount of the carryover(s) previously deducted.

If you conduct all of your business in Florida, you must enter the Florida net capital loss carryover on Schedule II, Line 4.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Line 4, and the Florida portion of net capital loss carryover on Schedule IV, Line 5.

Florida Excess Contribution Carryover Deductions

The excess contribution deductions may not create or increase a net operating loss for Florida. The Florida excess contribution deduction is the lesser of:

- the federal excess contribution limitation apportioned to Florida in the current year **or**
- the Florida excess contribution carryover.

To support a deduction, you must attach a **schedule** showing how you computed the deduction:

- Year(s) of federal excess contributions,
- Actual contributions made,
- Federal contribution limitation,
- Amount of excess contributions,
- Florida apportionment fraction for the taxable year(s),
- Apportioned excess contribution to be carried over, and
- Amount of the carryover(s) previously deducted.

Any unused federal limitation must be apportioned as well.

If you conduct all of your business in Florida, you must enter the Florida excess charitable contribution carryover on Schedule II, Line 5, and the Florida employee benefit plan contribution carryover on Schedule II, Line 6.

If you are doing business outside Florida, you must enter zero (0) on Schedule II, Lines 5 and 6. You must enter the Florida portion of your excess charitable contribution carryover on Schedule IV, Line 6, and the Florida portion of your excess employee benefit plan contribution carryover on Schedule IV, Line 7.

Line-by-Line Instructions for Completing Florida Form F-1120

Instructions are numbered to correspond with the appropriate schedule and line numbers.

Computation of Florida Net Income Tax

Chapter 220, F.S., provides that corporations and other entities base Florida net income on federal taxable income with certain modifications. Such modifications include Florida additions and subtractions, apportionment, and the Florida exemption.

Line 1 - Federal Taxable Income

Generally, corporations should enter the amount shown on Line 30 of federal Form 1120 or the corresponding line (taxable income) of the related federal income tax return.

If a corporation is a member of an affiliated group that filed a consolidated federal tax return, but the corporation is filing a separate return for Florida, the amount shown on Line 1 of the Florida Form F-1120 should be its federal taxable income computed as if it had filed a separate federal income tax return. Attach to Florida Form F-1120:

- A copy of the related federal consolidated return that was filed.
- A statement reconciling the amount reported on Line 1 with the taxable income shown on Line 30 of the related federal consolidated return.
- Attach a pro forma federal return, which is a federal return as if the consolidated subsidiary filing separately in Florida had also filed a separate federal return.

Note: The interest limitation under s. 163(j), IRC, is computed at the filer level. Florida did not follow the CARES Act's temporary increase in the interest limitation from 30% to 50% of federal adjusted taxable income for taxable years beginning on or after January 1, 2019, and before January 1, 2021. Any addition(s) required on Florida returns for taxable years 2019-2020 because of this decoupling is treated as a disallowed business interest expense carryforward from prior years for purposes of computing the subsequent year's business interest expense.

When you file a Florida consolidated return, the amount that you should enter is the:

- Consolidated federal taxable income from Line 30 of federal Form 1120, or
- Corresponding line (taxable income) of the federal income tax return filed.

Generally, the Florida consolidated group must be identical to the federal consolidated group. Also see Consolidated Returns Instructions (page 4).

S corporations should enter only the amount of income subject to federal income tax at the corporate level.

Line 2 - State Income Taxes Deducted in Computing Federal Taxable Income

Enter the total amount of state income taxes deducted on the federal return in the computation of federal taxable income. Include the amount deducted for income taxes paid to the District of Columbia and all states, including Florida. Do not include taxes based on gross receipts, or income taxes paid to cities or counties.

Note: You must attach a list to Florida Form F-1120 identifying the amount of tax and the state to which it was paid.

Line 3 - Additions to Federal Taxable Income

Enter the total amount of additions or adjustments to federal taxable income shown on Schedule I, Line 27. **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 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, 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 sign 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 850-245-6052 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 - Enterprise Zone Jobs Credit~~

~~Enter the amount from Line 3 of Schedule V. This will be the amount of enterprise zone jobs credit on Florida Form F-1156Z for the taxable year.~~

7 Line 8- Ad Valorem Taxes Allowable as an Enterprise Zone Property Tax Credit ⁴

Enter the amount from Line ~~5~~ of Schedule V. This will be the portion of the ad valorem taxes paid or incurred for the taxable year that is allowable as an enterprise zone property tax credit on Florida Form F-1158Z.

8 Line 9- Guaranty Association Assessment(s) Credit

Enter the amount from Line 1 of Schedule V, Florida Health Maintenance Organization Consumer Assistance Assessment Credit, and any Florida Life and Health Insurance Guaranty Association (FLAHIGA) Assessment Credit included on Schedule V, Line 24.

9 Line 10 - Rural and/or Urban High-Crime Area Job Tax Credits

Enter the total of the amounts from Lines ~~6 and 7~~ of Schedule V. This is the amount taken as rural and/or urban high-crime area job tax credits for the taxable year. **5 and 6**

10 Line 11 - State Housing Tax Credit

Enter the amount from Line ~~12~~ of Schedule V. This is the amount taken as the state housing tax credit for the taxable year. **11**

11 Line 12 - Florida Tax Credit Scholarship Program Credit (contributions to nonprofit scholarship-funding organizations tax credit) ¹²

Enter the amount from Line ~~13~~ 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.

12 Line 13 - New Worlds Reading Initiative Credit

Enter the amount from Line ~~14~~ of Schedule V. This is the amount taken for the new worlds reading initiative credit for the taxable year. **13**

13 Line 14- Strong Families Tax Credit (credit for contribution to eligible charitable organizations) ¹⁴

Enter the amount from Line ~~15~~ of Schedule V. This is the amount taken for the strong families tax credit for the taxable year.

14 Line 15 - Live Local Program Credit

Enter the amount from Line ~~16~~ of Schedule V. This is the amount taken for the live local program credit for the taxable year. **15**

15 Line 16- 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.

16 Line 17 - 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.

17 Line 18 - 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.

18 Line 19 - 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.

19 Line 20 - Residential Graywater System Tax Credit
Enter the amount from Line 21 of Schedule V. This is the amount of the residential graywater system tax credit taken for the taxable year.

20 Line 21 - Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers
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 year.

21 Line 22 - s. 168(k), IRC, Special Bonus Depreciation
Enter all amounts claimed as a special depreciation allowance under IRC s. 168(k) for property placed in service before January 1, 2027.

22 Line 23 - Depreciation of Qualified Improvement Property
Enter the depreciation taken in the computation of federal taxable income on qualified improvement property placed in service on or after January 1, 2018.

If bonus depreciation was taken on the qualified improvement property and the bonus depreciation was included on Line 22, it should not be added back again on this line.

21

23 Line 24 - Expenses for Business Meals Provided by a Restaurant
Enter the portion of the business meal expense deduction taken in the computation of federal taxable income that exceeds the amount that would have been allowed without application of Public Law 116-260, Division EE, Title II, s. 210, which made business meals provided by a restaurant 100% deductible instead of 50% deductible. This addition applies to taxable years beginning on or after January 1, 2021, and before January 1, 2026.

24 Line 25 - Film, Television, and Live Theatrical Production Expenses
Enter the deduction taken in the computation of federal taxable income under s. 181, IRC. This addition applies to taxable years beginning on or after January 1, 2021, and before January 1, 2026.

25 Line 26 - 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 prior to July 19, 1983. Attach a schedule showing the computation of federal taxable income for the Florida affiliated group and the amounts included in the net positive or negative (using a negative sign) adjustment.

(3) Depreciation adjustment.

The required depreciation adjustment is for Election A [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 any, between the depreciation deducted as shown on federal Form 4562 for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980. Attach a copy of federal Form 4562 and a statement setting forth the details of the adjustment.

26 Line 27 - Total

25

Enter the sum of Lines 1 through 26 on this line and on the front page of Florida Form F-1120, Line 3.

Schedule II – Subtractions from Federal Taxable Income

Taxpayers may not subtract from federal taxable income for Social Security and Medicare taxes paid on certain employee tip income when such taxes are taken as a credit on their federal corporate income tax return as part of the federal General Business Credit. Florida Statutes do not provide a similar credit for Florida income tax purposes, nor is there a provision for a subtraction from federal income for the taxes taken as a federal tax credit.

Line 1 - Gross Foreign Source Income Less Attributable Expenses

Enter all amounts included in federal taxable income under s. 78, IRC, on Line 1(a). Enter dividends treated as received from sources outside the United States, as determined under s. 862, IRC, on Line 1(b). Enter income under s. 951A, IRC, on Line 1(c). Enter the total of expenses directly and indirectly attributable to ss. 78, 862, and 951A, IRC, and related amounts deducted under s. 250, IRC, on Line 1(d). Add s. 78 income plus s. 862 dividends plus s. 951A income and subtract expenses [1(a) + 1(b) + 1(c) – 1(d)]. Enter result on Line 1.

Line 2 - Gross Subpart F Income Less Attributable Expenses

Enter the subpart F income included in federal taxable income under s. 951, IRC, on Line 2(a). Enter the total of expenses directly and indirectly attributable to s. 951, IRC, on Line 2(b). Subtract the attributable expenses from the subpart F income [2(a) - 2(b)]. Include copies of all IRS forms, schedules, and worksheets associated with IRS Form 5471.

Note: Taxpayers doing business outside Florida enter zero (0) on Lines 3, 4, 5, and 6 and complete Lines 4, 5, 6, 7, and 8 of Schedule IV.

Line 3 - Florida Net Operating Loss Carryover Deduction

See Florida Net Operating Loss Carryover Deduction (NOLD) instructions (page 4).

Line 4 - Florida Net Capital Loss Carryover Deduction

See Florida Net Capital Loss Carryover Deduction instructions (page 5).

Line 5 - Florida Excess Charitable Contribution Carryover

See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 6 - Florida Employee Benefit Plan Contribution Carryover

See Florida Excess Contribution Carryover Deductions instructions (page 5).

Line 7 - Nonbusiness Income

If the taxpayer's business is entirely within Florida, enter zero (0). If the taxpayer is doing business outside Florida, enter the amount of nonbusiness income included in federal taxable income from Schedule R, Line 3. See Instructions for Schedule R (page 15).

Line 8 - Eligible Net Income of an International Banking Facility

The eligible net income of an international banking facility is allowed as a deduction from adjusted federal income, to the extent not deductible in determining federal taxable income or subtracted pursuant to s. 220.13(1)(b)2., F.S. See ss. 220.63(5) and 220.62(3), F.S., for a detailed explanation of the computation of eligible net income and a definition of international banking facility.

Line 9 - s. 168(k), IRC, Special Bonus Depreciation

With the exception of qualified improvement property placed in service on or after January 1, 2018, the amount required to be added back for s.168(k), IRC, bonus depreciation is provided back to a taxpayer through a subtraction over a seven-year period of one seventh of the amount of the addition, beginning with the tax year of the addition. Attach a schedule showing the taxable year and amount of the original addition, the amount of the original addition for qualified improvement property placed in service on or after January 1, 2018, and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

Line 10 - Depreciation of Qualified Improvement Property

The recovery of amounts required to be added back to federal taxable income for qualified improvement property placed in service on or after January 1, 2018 (Schedule I, Line 23, and the portion related to such property added back on Schedule I, Line 22) is provided back to a taxpayer through a subtraction on this line. The subtraction is limited to the depreciation that would have been allowed under the IRC in effect on January 1, 2020, without retroactive changes made by the CARES Act, and without taking into account any sale or other disposition of the property. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

Line 11 - Film, Television, and Live Theatrical Production Expenses

The recovery of amounts required to be added back for film, television, and live theatrical productions on Schedule I, Line 25 is provided back to a taxpayer through a subtraction on this line. The subtraction is limited to the deduction that would have been allowed without application of s. 181, IRC, if any. Attach a schedule showing the taxable year and amount of the original addition and the amount of the subtraction by taxable year. Enter the amount to be subtracted this year.

Line 12 - Other Subtractions

Enter any other item required to be subtracted as an adjustment to compute adjusted federal income.

Attach explanatory schedules. Examples:

- (1) **Partnership adjustment.** Florida adjusted federal ordinary partnership income or loss is based on the federal ordinary

partnership income or loss with certain modifications (Florida additions and subtractions). To the extent that such modifications decrease the taxpayer's distributive share of partnership income or loss included in its federal income tax return, you must include an appropriate subtraction as determined on Florida Form F-1065.

- (2) **Certain foreign taxes.** Enter the amount of taxes of foreign countries allowable as credits under s. 901, IRC, to any corporation that derived less than 20% of its gross income or loss for its taxable year ending in 1984 from sources within the United States, as described in s. 861(a)(2)(A), IRC, not including withholding taxes specified in s. 220.13(1)(b)5., F.S.

Line 13 - Total

Enter the sum of Lines 1 through 12 on this line and on the front page of Florida Form F-1120, Line 5.

Schedule III – Apportionment of Adjusted Federal Income

Florida taxpayers doing business outside Florida are required to apportion their business income to Florida based upon a three-factor formula (average value of property, payroll, and sales factors), except for insurance companies, transportation companies, citrus processing companies, taxpayers granted permission to use a single sales factor under s. 220.153, F.S., and taxpayers who have been given prior permission by the Department to apportion income using a different method under s. 220.152, F.S.

Florida does not allow a taxpayer to apportion income if it is not doing business outside the state. Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

The three-factor formula measures Florida's share of adjusted federal income by ratios of the taxpayer's property, payroll, and sales in Florida to total property, payroll, and sales located or occurring everywhere. The apportionment factors are weighted as follows: 25% to property, 25% to payroll, and 50% to sales.

Note: If the amount reported in Schedule III-A, Column (b) for either the property or payroll factor is zero, the weighted percentage for the other factor will be 33-1/3% and the weighted percentage for the sales factor will be 66-2/3%. If the amount reported in Schedule III-A, Column (b) for the sales factor is zero, the weighted percentage for the property and payroll factors will change from 25% to 50% each. If the amounts reported in Schedule III-A, Column (b) for any two factors are zero, the weighted percentage for the remaining factor will be 100%.

All amounts related to nonbusiness income, income related to ss. 78, 862, 951, and 951A, IRC, and any other income not included in the adjusted federal income (Florida Form F-1120, Line 6) must be excluded from the apportionment factors.

III-A Line 1. Average Value of Property

The property factor is a fraction. The numerator of this fraction is the average value of real and tangible personal property owned or rented and used during the taxable year in Florida. The denominator is the average value of such property owned or rented and used everywhere during the taxable year.

Property owned is valued at original cost, without regard to accumulated depreciation. Property rented is valued at eight times the net annual rental rate. You must reduce the net annual rental rate by the annual rental rate received from sub-rentals.

21

24

Compute the average value of property using Schedule III-B. On Lines 1 through 4 of this schedule, enter the beginning-of-year and end-of-year balances for property owned and used within Florida, as well as property owned and used everywhere. Compute the average value using the formula provided on Line 6. Enter the value of rented property on Line 7. Add Lines 6a and 7a and enter the Florida average on Line 8a of Schedule III-B and on Schedule III-A, Line 1, Column (a). Likewise, add Lines 6b and 7b and enter the everywhere average on Line 8b of Schedule III-B and on Schedule III-A, Line 1, Column (b).

If substantial fluctuations in the values of the property exist during the tax period or where you acquired property after the beginning of the tax period or disposed of property before the end of the tax period, the Department may require or allow monthly averaging of property values. If monthly averages are used, you must attach appropriate schedules.

For corporations not included within the definition of a financial organization, intangible personal property will not be included in the property factor. The property factor used by a financial organization must include intangible personal property, except goodwill, owned and used in the business. The term "financial organization" includes any bank, trust company, savings bank, industrial bank, land bank, safe deposit company, private banker, savings and loan association, credit union, cooperative bank, small loan company, sales finance company, or investment company.

The intangible personal property will be valued at its tax basis for federal income tax purposes. Florida considers intangible personal property to be in Florida if it consists of **any** of the following:

- (a) Coin or currency located in Florida.
- (b) Assets in the nature of loans located in Florida, including balances due from depository institutions, repurchase agreements, federal funds sold, and bankers' acceptances.
- (c) Installment obligations on loans for which the customer initially applied at an office located in Florida.
- (d) Loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida.
- (e) A portion of a participation loan where the office that enters into the participation is located in Florida.
- (f) Credit card receivables from customers who reside or who are commercially domiciled in Florida.
- (g) Investments in securities that generate business income where the taxpayer's commercial domicile is in Florida, unless such securities have acquired a discrete business situs elsewhere.
- (h) Securities held by a state treasurer or other public official or pledged to secure public funds or trust funds deposited with the taxpayer, if the office where the secured deposits are maintained is in Florida.
- (i) Leases of tangible personal property where the taxpayer's commercial domicile is in Florida, unless the taxpayer establishes that the location of the leased tangible property is in another state or states for the entire taxable year and the taxpayer is taxable in such other state or states.
- (j) Installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (k) Any other intangible personal property located in Florida used to generate business income.

III-A Line 2. Payroll

The payroll factor is a fraction. The numerator of this fraction is the total amount paid to employees in Florida during the taxable year for compensation. The denominator is the total compensation paid to employees everywhere during the taxable year. Enter the numerator in Schedule III-A, Line 2, Column (a). Enter the

denominator in Schedule III-A, Line 2, Column (b). For purposes of this factor, compensation is paid within Florida if:

- (a) The employee's service is performed entirely within Florida, or
- (b) The employee's service is performed both within and outside Florida, but the service performed outside Florida is incidental to the employee's service, or
- (c) Some of the employee's service is performed in Florida and either the base of operations or the place from which the service is directed or controlled is in Florida, or the base of operations or place from which the service is controlled is not in any state in which some part of the service is performed and the employee's residence is in Florida.

The taxpayer must attach a statement listing all compensation paid or accrued for the taxable year other than that shown on federal Form 1125-A, federal Form 1125-E (if required to complete for federal tax purposes), or federal Form 1120.

Sponsored Research and Development Contracts through a University

The payroll factor excludes compensation paid to a Florida employee and the property factor excludes any real or tangible personal property located in Florida certified as dedicated exclusively to the activities of sponsored research and development contracts through a state university or a non-public Florida chartered university conducting graduate programs at the professional or doctoral level. This exclusion applies only during the contractual period and the tax savings is limited to the amount paid for the sponsored research.

Attach a copy of the certification letter, received from the Board of Governors of the State University System or the university president, to the return. Also, the taxpayer must include the schedule of items, as certified by the university, excluded from the payroll and property factors.

III-A Line 3. Sales Factor

The sales factor is a fraction. The numerator of this fraction is the total sales of the taxpayer in Florida during the taxable year. The denominator is the total sales of the taxpayer everywhere during the taxable year. Use Schedule III-C to calculate the sales factor. Enter the numerator on Schedule III-A, Line 3, Column (a) and the denominator on Schedule III-A, Line 3, Column (b).

Florida defines the term "sales" as gross receipts without regard to returns or allowances. The term "sales" is not limited to tangible personal property, and includes:

- (a) Rental or royalty income, if such income is significant in the taxpayer's business.
- (b) Interest received on deferred payments of sales of real or tangible personal property.
- (c) Income from the sale, licensing, or other use of intangible personal property.
- (d) Sales of services.
- (e) For financial organizations, income from intangible personal property.

Making only sales in another state without property or payroll in that state does not automatically indicate a taxpayer is "doing business" in a state other than Florida. See Rule 12C-1.015, F.A.C., for further information about when a Florida corporation may apportion income.

Sales will be attributable to Florida using the following criteria:

- (a) Sales of tangible personal property will be "Florida sales" if the property is delivered or shipped to a purchaser within Florida.
- (b) Rentals will be "Florida sales" if the real or tangible personal property is in Florida.

- (c) Interest received on deferred payments of sales of real or tangible personal property will be included in "Florida sales" if the sale of the property is in Florida.
- (d) Sales of service organizations are within Florida if the services are performed in Florida.

For a financial organization, "Florida sales" will also include:

- (a) Fees, commissions, or other compensation for financial services rendered within Florida.
- (b) Gross profits from trading in stocks, bonds, or other securities managed within Florida.
- (c) Interest, other than interest from loans secured by mortgages, deeds of trust, or other liens upon real or tangible property located outside Florida.
- (d) Dividends received within Florida.
- (e) Interest for carrying debit balances on margin accounts, charged to customers at their business locations in Florida, without deducting any costs for carrying such accounts.
- (f) Interest, fees, commissions, and other charges or gains from loans secured by mortgages, deeds of trust, or other liens upon real or tangible personal property located in Florida or from installment sale agreements originally executed by a taxpayer or its agent to sell real or tangible personal property located in Florida.
- (g) Any other gross income, including other interest, resulting from the operation as a financial organization within Florida.

III-A Line 4. Apportionment Fraction

For Lines 1, 2, and 3 of Schedule III-A, divide the amount in Column (a) by the amount in Column (b). Round the result to six decimal places. Enter the result in Column (c) of Schedule III-A. In Column (d), use the appropriate weight for each factor. See the note on page 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 for 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 ~~9~~ **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 related entity that is taxable as a cooperative under subchapter T of the Internal Revenue Code, the qualifying business and the entities claiming the qualifying business' tax credit must attach a schedule reconciling how the capital investment tax credit is used. The name, federal employer identification number, and amount of capital investment tax credit claimed by each entity must be included in the schedule.

If you are claiming a transferred capital investment tax credit per s. 220.191(2)(c), F.S., you must attach to your return a copy of the letter received from the Department of Revenue certifying the amount of the credit transferred (only credits relating to solar energy projects may be transferred).

Line 3 - Enterprise Zone Jobs Credit

~~Any business claiming the credit must complete and attach a Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (Florida Form F-1156Z). Enter the amount from Florida Form F-1156Z. Taxpayers claiming the credit must include the amount claimed for the current taxable year on Schedule I, Line 7.~~

3 Line 4 - Community Contribution Tax Credit

Florida allows a credit equal to 50% of a qualified community contribution against corporate income tax for the taxable year of the contribution. The amount of the community contribution credit allowed is limited to \$200,000 per taxpayer. You may carry forward any unused credits for a period not to exceed five (5) years.

Attach a copy of the decision approving the credit to the Florida Form F-1120 on which you are claiming the credit.

Note: Insurance companies may not claim the community contribution credit against their corporate income tax liability.

4 Line 5 - Enterprise Zone Property Tax Credit

Any business claiming the credit must complete and attach an *Enterprise Zone Property Tax Credit* form (Florida Form F-1158Z). Enter the amount of enterprise zone property tax credit, including any applicable carryover credit, from Florida Form F-1158Z.

Note: Taxpayers claiming the credit must include the amount claimed for the current year on Schedule I, Line ~~8~~ **7**.

5 Line 6 - Rural Job Tax Credit and Line 7 - Urban High-Crime Area Job Tax Credit

Attach a copy of the approval to the return. A corporation that uses one of these credits against sales and use tax is not eligible to take the same credit against Florida corporate income tax. You may carry forward any unused credit for a period not to exceed five (5) years.

Note: Taxpayers claiming these credits must include the amounts claimed for the current year on Schedule I, Line ~~40~~ **9**.

7 Line 8 - Hazardous Waste Facility Tax Credit

A credit is allowed to the owner of any commercial hazardous waste facility for the sum of: (a) expenses for required hydrologic, geologic, or soil site evaluations and permit fees, and (b) 5% of the cost of stationary facility equipment used for recycling hazardous wastes pursuant to s. 220.184, F.S. Any unused credit may be carried forward for a period not to exceed five (5) years.

8 Line 9 - Florida Alternative Minimum Tax (AMT) Credit

A credit for Florida AMT paid is allowable in any tax year in which "regular" Florida tax is due following the tax year for which Florida AMT was paid. For tax years beginning on or after January 1, 2018, there is no Florida AMT and no additional Florida AMT credit will be created.

The amount of AMT credit that may be taken is limited to the lesser of:

- the amount of unused Florida AMT credit carried forward from previous tax years, and
- the amount of tax due on Line 11 of the computation of Florida net income less the credits claimed on Lines 1 through ~~9~~ minus 3.3% of the amount that additions (Schedule I, Lines 1 and 7 through ~~26~~) exceed subtractions (Schedule II, Lines 3 through 12, and if your apportionment fraction is not 100% Florida, Schedule IV, Line 8).

9 Line ~~10~~ - Contaminated Site Rehabilitation Tax Credit (voluntary cleanup tax credit)

A credit is available to eligible entities for a percentage of the costs of a voluntary cleanup of a contaminated site. Any corporation that wishes to obtain this credit must submit with its return a tax credit certificate issued by the Florida Department of Environmental Protection. Additional information can be obtained by contacting the Department of Environmental Protection, Bureau of Waste Cleanup, at 850-245-8927. Any unused credit may be carried forward for a period not to exceed five (5) years.

10 Line ~~44~~ - 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 affiliated group. To learn more about transfers of this credit refer to Florida Form DR-556200, *Child Care Tax Credits Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

11 Line ~~42~~ - State Housing Tax Credit

A credit is available against Florida corporate income tax based upon approved low income housing projects for a five (5) year credit period beginning with the year the project is completed.

A taxpayer that wishes to participate in the State Housing Tax Credit Program must submit an application to the Florida Housing Finance Corporation. Attach a copy of the approval letter from the Florida Housing Finance Corporation to the return. Additional information can be obtained from the Low Income Housing Administrator at 850-488-4197.

Note: Taxpayers must include the amount claimed for the current year on Schedule I, Line ~~44~~. **10**

12 Line ~~43~~ - 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 affiliated group. To learn more about transfers of this credit refer to Florida Form DR-116200, *Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line ~~42~~. **11**

13 Line ~~44~~ - 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 affiliated group. To learn more about transfers of this credit, refer to Florida Form DR-336200, *The New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line ~~43~~. **12**

14 Line ~~45~~ - 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 affiliated group. To learn more about transfers of this credit, refer to Florida Form DR-226200, *Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line ~~44~~: **13**

15 Line 16 - 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 affiliated group. To learn more about transfers of this credit, refer to Florida Form DR-446200, *Live Local Program Notice of Intent to Transfer a Tax Credit*. For transferred credits, a copy of the letter received from the Department of Revenue certifying the amount of credit transferred must be attached to the return.

Note: Taxpayers must include the amount of any credit claimed for the current year on Schedule I, Line ~~45~~: **14**

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 ~~46~~: **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 ~~47~~: **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 ~~48~~: **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 ~~49~~: **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 ~~20~~: **19**

Line 22 - Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers

A credit is available against Florida corporate income tax equal to 50% of the cost of equipment purchased for use in the production of human breast milk derived human milk fortifiers. To learn more about this credit, or to submit your application, go to floridarevenue.com/taxes/cit 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 ~~24~~: **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 ~~9~~: **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
2018	\$ (1,000,000)	0.123456	\$ (123,456)	\$ -	\$ (123,456)	\$ (123,456)
2019	\$ 750,000	0.130010	\$ 97,508	\$ (123,456)	\$ (25,948)	\$ (25,948)
2020	\$ 1,500,000	0.128500	\$ 192,750	\$ (25,948)	\$ 166,802	\$ -

For 100% Florida Taxpayers:

Tax Year	(a) Federal Income/Loss	(b) NOLCO Applied (Schedule II)	(c) Adjusted Florida Income/Loss	(d) NOL Carry Forward to Next Year
2018	\$ (1,000,000)	\$ -	\$ (1,000,000)	\$ (1,000,000)
2019	\$ 750,000	\$ (1,000,000)	\$ (250,000)	\$ (250,000)
2020	\$ 1,500,000	\$ (250,000)	\$ 1,250,000	\$ -

Additional Florida forms which may be needed.

F-851	<i>Corporate Income/Franchise Tax Affiliations Schedule</i>
F-1065	<i>Florida Partnership Information Return</i>
F-1120ES	<i>Declaration/Installment of Florida Estimated Income/Franchise Tax</i>
F-1120X	<i>Amended Florida Corporate Income/Franchise Tax Return</i>
F-1122	<i>Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income Tax Return</i>
~~F-1156Z~~	~~<i>Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax</i>~~
~~F-1158Z~~	~~<i>Enterprise Zone Property Tax Credit</i>~~
F-2220	<i>Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax</i>
F-7004	<i>Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return</i>

Filing Tips

- ✓ **Be sure to make copies of your return and schedules before filing with the Department of Revenue.**
- ✓ **Notify the Department of a change of address online at:
floridarevenue.com/taxes/updateaccount**
- ✓ **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 publications 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.

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 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.

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-1156Z~~	~~Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax~~	~~Rule 12C-1.051, F.A.C.~~
Form F-1158Z	Enterprise Zone Property Tax Credit	Rule 12C-1.051, F.A.C.
Form F-11915	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Application for Credit	Rule 12C-1.051, F.A.C.
Form F-11915T	Florida Credit for Qualified Railroad Reconstruction or Replacement Expenditures Notice of Intent to Transfer a Credit	Rule 12C-1.051, F.A.C.
Form F-11991T	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers Notice of Intent to Transfer a Tax Credit	Rule 12C-1.051, F.A.C.
Form DR-116200	Florida Tax Credit Scholarship Program Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-336200	The New Worlds Reading Initiative Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
Form DR-226200	Strong Families Tax Credit Notice of Intent to Transfer a Tax Credit	Rule 12-29.003, F.A.C.
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.

Form DR-288062 Rural Community Investment Program Notice of Intent to Transfer a Tax Credit Rule 12-29.003, F.A.C.

(A):

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.

(B):

Line 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. Unused 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.