

Insurance Premium Taxes and Fees Return **(Form DR-908)**

Electronic File and Pay **Step-by-Step Guide**



Website Navigation

From the Florida Department of Revenue home page, click the File and Pay icon.



Select Insurance Premium Tax Under eFile and Pay Taxes and Fees

Under the [eFile and Pay Taxes and Fees](#) section,
select the Insurance
Premium Tax link.

The screenshot shows the Florida Department of Revenue website. The header includes the state seal, the department name, and a search bar. A navigation menu at the top lists: HOME, CHILD SUPPORT, PROPERTY TAX, GENERAL TAX, TAX DATA, and CONTACT. The 'GENERAL TAX' tab is selected. On the left sidebar, under 'Quick Links', the link 'Enroll to eFile and Pay eServices for Taxes, Fees and Other State Remittances' is highlighted. Below this, under 'Resources', the link 'Filing and Paying Your Taxes Electronically (GT-800001)' is highlighted. The main content area is titled 'eFile and Pay Taxes, Fees, and Remittances'. It contains two columns of links. The left column, 'eFile and Pay Taxes and Fees', lists various taxes, with 'Insurance Premium Tax' highlighted in a yellow box. The right column, 'ePay a Bill or Make a Payment', lists payment options. Below these are sections for 'Refund Application' and 'Shopping Online'.

Florida DEPARTMENT OF REVENUE

HOME CHILD SUPPORT PROPERTY TAX **GENERAL TAX** TAX DATA CONTACT

Important Information
[Privacy Notice - Disclaimer](#)

Quick Links
[Company Identifiers to Prevent Debit Blocking](#)
[Contact Us](#)
[Enroll to eFile and Pay eServices for Taxes, Fees and Other State Remittances](#)
[Register to Collect and Pay Taxes or Fees](#)
[Taxes and Fees or Refunds](#)
[Update Account Information](#)

Resources
[Filing and Paying Your Taxes Electronically \(GT-800001\)](#)
[Internet Enrollment for eServices Tutorial](#)
[Print Annual Resale Certificates](#)
[Registration Forms and Publications](#)
[Retrieve Your Certificate or Account Number](#)
[Verify Annual Resale Certificates or Consumer's Certificates of Exemption](#)
[View Reemployment Tax Rates in Five Easy Steps](#)

External Resources
[Florida's New Hire Reporting](#)

We're Upgrading the eFile and Pay System
[LEARN MORE](#)

eFile and Pay Taxes, Fees, and Remittances

eFile and Pay Taxes and Fees

- [Communications Services Tax](#)
- [Corporate Income Tax File and Pay](#)
- [Documentary Stamp Tax - Registered](#)
- [Documentary Stamp Tax - Nonregistered](#)
- [Fuel Tax - Blender, Exporter, Petroleum Carrier, Pollutants, and Wholesaler and Importer](#)
- [Fuel Tax - Local Government User of Diesel Fuel and Mass Transit System Provider](#)
- [Gross Receipts Tax on Utility Services](#)
- [Insurance Premium Tax](#)**
- [Reemployment Tax - Agents](#)
- [Reemployment Tax - Employers](#)
- [Reemployment Tax - Employee Leasing](#)
- [Sales and Use Tax](#)
 - [Prepaid Wireless Fee](#)
 - [Solid Waste Fees and Surcharge](#)

ePay a Bill or Make a Payment

eCheck and Credit Card

- [Audit and Past Due Bill Payments](#)
- [Tax/Fee/Remittance Payment Only](#)
- [Payments to Other State Agencies](#)
 - Division of Alcoholic Beverages and Tobacco
 - Division of Pari-Mutuel Wagering
 - Division of State Group Insurance
 - Florida Retirement System

Refund Application

- [Sales and Use Tax](#)
- [Other Taxes](#)

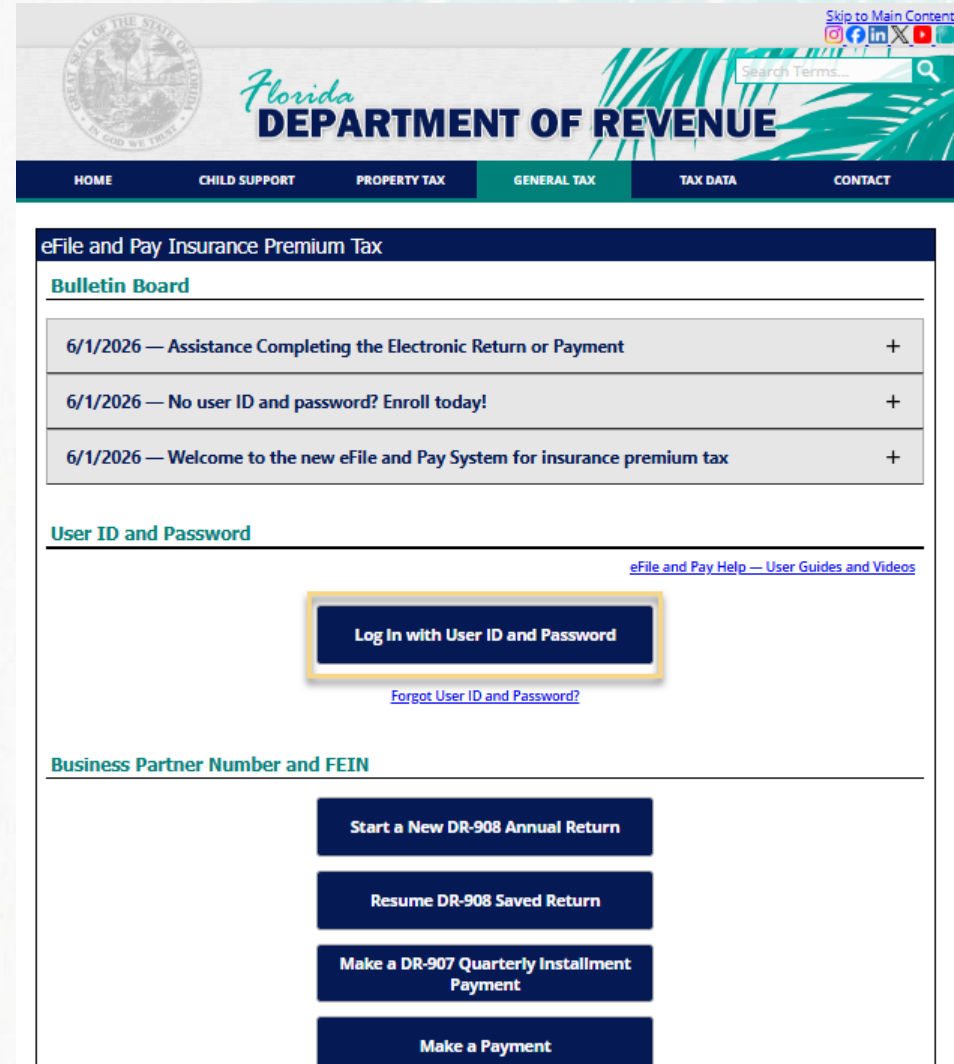
Shopping Online

- [Out-of-State Purchases](#) (not for use by registered dealers)

Click the Log In with
User ID and Password
button to sign in with
your User ID and
Password.

*Note: You may also file a return and
make a payment using your Business
Partner Number and FEIN if you do not
have your User ID and Password.*

Log In



Skip to Main Content

Florida
DEPARTMENT OF REVENUE

HOME CHILD SUPPORT PROPERTY TAX GENERAL TAX TAX DATA CONTACT

eFile and Pay Insurance Premium Tax

Bulletin Board

6/1/2026 — Assistance Completing the Electronic Return or Payment	+
6/1/2026 — No user ID and password? Enroll today!	+
6/1/2026 — Welcome to the new eFile and Pay System for insurance premium tax	+

User ID and Password

[eFile and Pay Help — User Guides and Videos](#)

Log In with User ID and Password

[Forgot User ID and Password?](#)

Business Partner Number and FEIN

Start a New DR-908 Annual Return

Resume DR-908 Saved Return

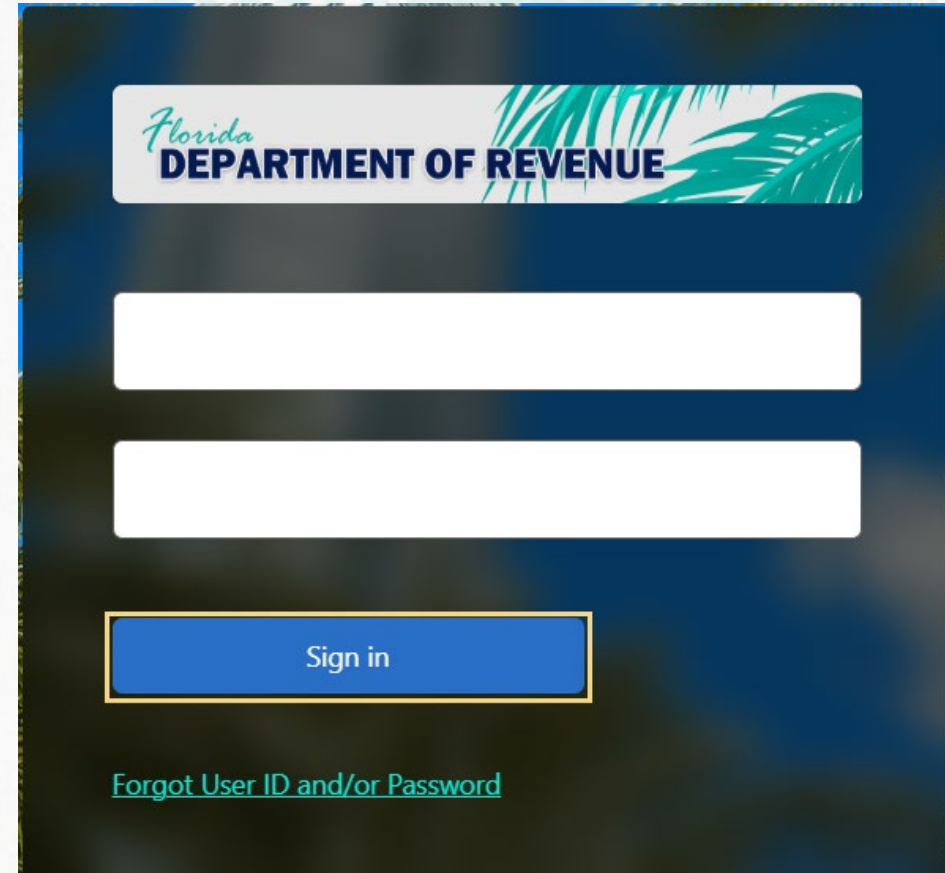
Make a DR-907 Quarterly Installment Payment

Make a Payment

Log In with User ID and Password

**Enter your User ID
and Password.**

Click Sign in.

A screenshot of the Florida Department of Revenue login interface. At the top, there is a header with the Florida Department of Revenue logo and a palm tree graphic. Below the header are two white input fields for User ID and Password. Underneath the password field is a blue button with a yellow border labeled "Sign in". At the bottom of the form, there is a link that says "Forgot User ID and/or Password" in green text.

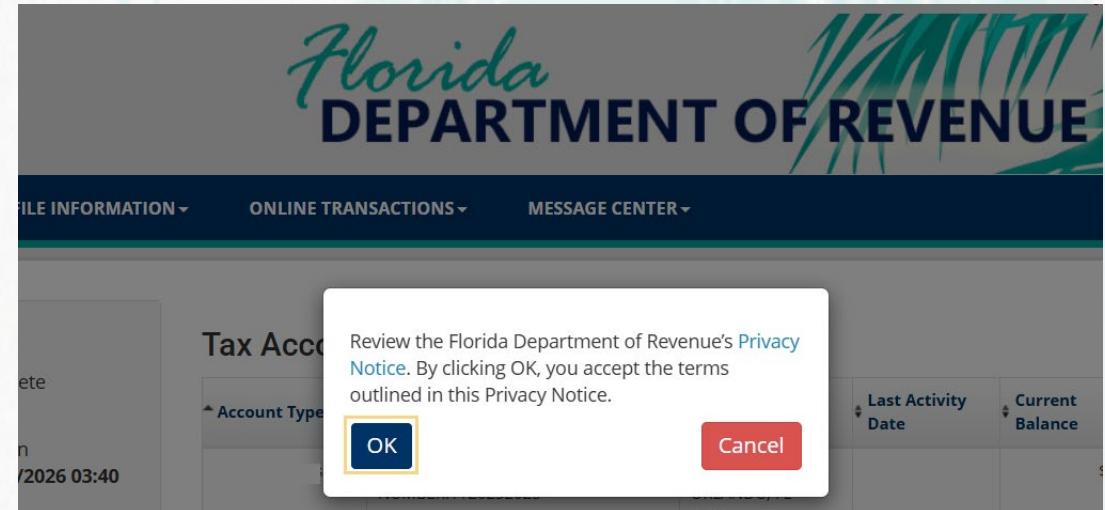
Florida
DEPARTMENT OF REVENUE

[Forgot User ID and/or Password](#)

Florida Department of Revenue Privacy Notice

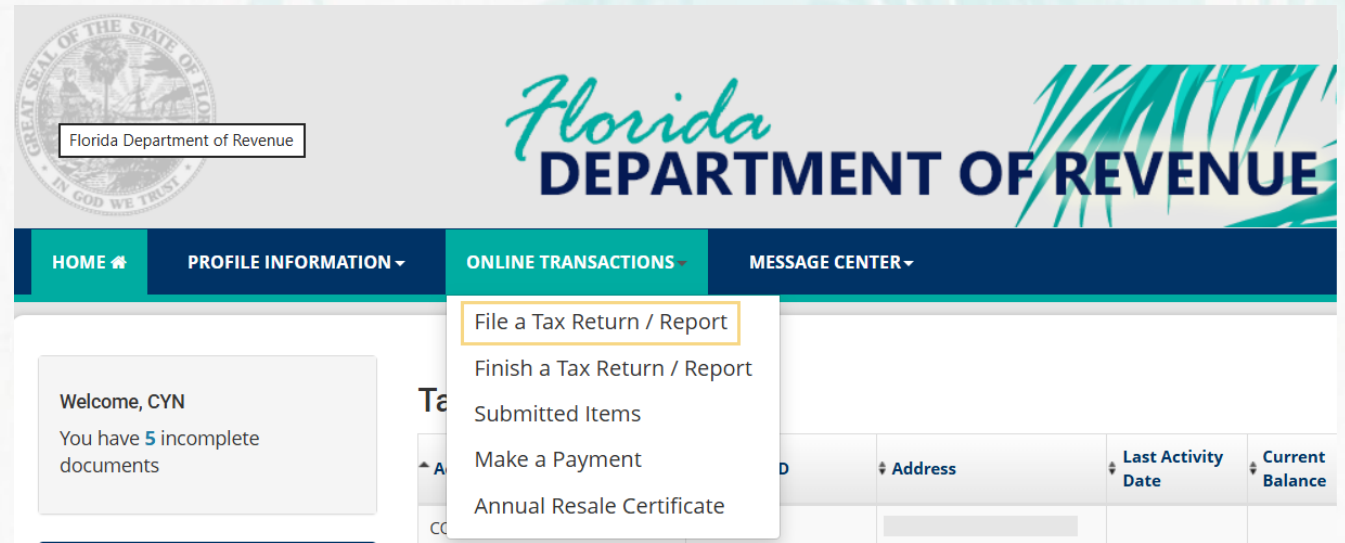
To view the Florida Department of Revenue's Privacy Notice, click the hyperlink.

Otherwise, to continue, click OK.



File a Tax Return

To begin, click on
ONLINE TRANSACTIONS.
Select File a
Return/Report from the
dropdown options.



File Form DR-908

The required Return Information will populate.

Select the Return Type and Filing Period.

Click Next.

File a Form

Please complete the following information in order to file the form. Click the **Next** button when you are ready to continue.

After you select a form type, the filing period dropdown list will display the available periods for that form. If the filing period you need is not displayed, select a different form type to see additional filing periods.

Return Information

* indicates required field

* Name INSURANCE CO

* Account Insurance Premium Tax

* Account ID LOCATION NAME: INSURANCE CO

* Form Type DR-908

* Return Type Original Return

* Filing Method File Online

* Filing Period 01/01/2024 - 12/31/2024

Cancel

Next

Review Form Information

Review the
Enter Tax Return Form
information at the top
of the page.

Enter Tax Return Form ?

- Before a return can be submitted, you must use the calculate function to verify the input data.
- Click **Calculate** below when you are ready to calculate the return including any applicable collection allowance. You must click **Calculate** to continue processing the return; however, any calculated Penalty and Interest does not obligate you to pay these amounts at this time.
- Click **Save and Exit** if you would like to save the return and exit the filing application.
- You can return to the filing by accessing your Saved Items under Online Transactions above.
- When you are ready to submit the return, click **Continue**.
- The **Prior Tab** button will direct you to the prior tab of the return.
- The **Next Tab** button will move you to the next tab of the return.
- Help icons throughout the form provide brief guidance for each section. For more detailed instructions and examples, click the **Tax Return Instructions** button.

Import

* indicates required field

Tax Return Instructions

Tip: Click on the **Tax Return Instructions** button for form-specific filing instructions.

Return Header Tab

The Installment Payment tab opens automatically; select the Return Header tab.

Review the Taxpayer Information.

Click Next Tab.

Return Header

Installment Payment

Taxpayer Information		Return Information	
Name	INSURANCE CO INC	Form Type	DR-907
Account	Insurance Premium Tax	Return Type	
Account ID	FEIN:xx-xxx0143	Filing Period Begin Date	10/15/2026
Address	PO BOX ST PETERSBURG , FL 33732-5368 UNITED STATES	Filing Period End Date	10/15/2026

Cancel

Calculate

Continue

Next Tab

DR-908 Tab

Enter all required fields (*) on the DR-908 tab.

Import

* indicates required field

Tax Return Instructions

Return Header DR-908 More

DR-908

Line #	Line Item	
	Final Return Indicator	☐
	FL Code	30463
	Insurance Type*	
	Domicile*	
1	Total Premium Tax Due	? \$
2	Credits Against the Tax	? \$
3	Net Premium Tax Due	? \$

Complete the DR-908 Tab Fields

After all necessary fields are completed, click Next Tab to move to Schedule I.

3	Net Premium Tax Due	?	\$	
3.5	Property Insurance Discount to Policyholders Credit	?	\$	
4	State Fire Marshal Regulatory Assessment	?	\$	
5	Wet Marine and Transportation Tax	?	\$	
6	Firefighters Pension Trust Fund	?	\$	
7	Municipal Police Officers' Retirement Trust Fund	?	\$	
8	Retaliatory Tax	?	\$	
9	Filing Fees	?	\$	
10	Commercial/Residential Policy Surcharge, plus Payment Due from Refund	?	\$	
11	Total Tax Due	?	\$	
	Q1 Installment		\$	
	Q2 Installment		\$	
	Q3 Installment		\$	
12	Total Installment Payments	?	\$	
13	Net Tax Due or Overpayment	?	\$	
14	Penalty	?	\$	
15	Interest	?	\$	
16	Amount Due with Return	?	\$	
17	Overpayment to be Refunded	?	\$	

Prior Tab

Next Tab

Schedule I – Computation Of Insurance Premium Tax

Complete the necessary
fields on Schedule I –
Computation of Insurance
Premium Tax.

Click Next Tab to move to the
Attachments tab.

Schedule I - Computation of Insurance Premium Tax (Not To Be Used for Wet Marine and Transportation Tax)

Line #	Types of Insurance	Total Premiums	Tax Rate %	Tax D
1	Property/Casualty/Miscella...	\$		\$
	a. Plus: Additional Taxable ...	\$		\$
	b. Less: Excluded Premiums	\$		\$
	c. Total Taxable Premiums	\$	1.750000	\$
2	Life	\$		\$
	a. Plus: Additional Taxable ...	\$		\$
	b. Less: Excluded Premiums	\$		\$
	c. Total Taxable Premiums	\$	1.750000	\$
3	Accident and Health	\$		\$
	a. Plus: Additional Taxable ...	\$		\$
	b. Less: Excluded Premiums	\$		\$
	c. Total Taxable Premiums	\$	1.750000	\$
4	Prepaid Limited Health Ser...	\$	1.750000	\$
5	Commercial Self-Insurance ...	\$	1.600000	\$
6	Group Self-Insurance Funds	\$	1.600000	\$
7	Medical Malpractice Self-In...	\$	1.600000	\$
8	Assessable Mutual Insurers	\$	1.600000	\$
9	Corporation Not-for-Profit ...	\$	1.600000	\$
10	Public Housing Authorities ...	\$	1.600000	\$
11	Annuity Premiums	\$		\$
12	Total Premium Tax Due	\$		\$

Prior Tab Next Tab

Select the File to Upload

Click Add files.
Select the file you
want to upload from
your device.

Import

* indicates required field
Tax Return Instructions

Return Header DR-908 More

Please attach any additional documents to be submitted with the return.

Maximum File Size:2MB
Maximum number of attachments allowed: 5
Allowable File Types: pdf, .jpeg, .jpg, .gif, .png, .xlsx, .xls, .doc, .docx, .csv, .xml, .zip, .txt

+Add files... **Start upload** **Cancel upload** **Delete** ☐

Previously Uploaded Attachments

No Attachments uploaded for this return.

Prior Tab

Start File Upload

Once the file name appears, click on Start.

Up to five attachments are allowed.

[Return Header](#) [DR-908](#) [More](#)

Please attach any additional documents to be submitted with the return.

Maximum File Size:2MB
Maximum number of attachments allowed: 5
Allowable File Types: pdf, .jpeg, .jpg, .gif, .png, .xlsx, .xls, .doc, .docx, .csv, .xml, .zip, .txt

[+Add files...](#) [Start upload](#) [Cancel upload](#) [Delete](#) ☐

TC12999_CST_R115P.txt15.04 KB

[Start](#) [Cancel](#)

Tip: If more than one file is being uploaded, add all files to be uploaded first, then click **Start Upload**. This will upload the selected files all at once instead of having to click **Start Upload** for each file.

Select the Attachment Type

After uploading the file(s), select the Attachment Type from the dropdown list.

[Return Header](#) [DR-908](#) [More](#)

Please attach any additional documents to be submitted with the return.

Maximum File Size:2MB
Maximum number of attachments allowed: 5
Allowable File Types: pdf, .jpeg, .jpg, .gif, .png, .xlsx, .xls, .doc, .docx, .csv, .xml, .zip, .txt

[+Add files...](#) [Start upload](#) [Cancel upload](#) [Delete](#) ☐

TC12999_CST_R115P.txt	15.04 KB	* Attachment Type	Form Attachment	Delete ☐
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Calculate and Continue

After all data has been entered and the attachments have been uploaded, click Calculate. Review and resolve any errors.

Click Continue.

[Return Header](#) [DR-908](#) [More](#)

Please attach any additional documents to be submitted with the return.

Maximum File Size: 2MB
Maximum number of attachments allowed: 5
Allowable File Types: pdf, .jpeg, .jpg, .gif, .png, .xlsx, .xls, .doc, .docx, .csv, .xml, .zip, .txt

[+Add files...](#) [Start upload](#) [Cancel upload](#) [Delete](#) ☐

attachment 1.pdf	1.03 MB	* Attachment Type		Delete ☐
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Previously Uploaded Attachments

No Attachments uploaded for this return.

[Prior Tab](#)

[Cancel](#) [Save and Exit](#) [Calculate](#) [Continue](#)

Summary Information

Review the Summary
Information.

Click Next.

Summary Information ?

This is an overview of the tax information for the tax return you are attempting to submit. If any information looks incorrect, click on the **Back** button. If all information looks correct, click **Next**. Remember, your return is not filed until you receive a confirmation number.

Today's Date	Apr 29, 2026
FEIN	14
Account Type	Insurance Premium Tax
Filing Period End Date	12/31/2024
Late After	01/21/2025
Amount Due	\$0.00
Total Amount Due	\$0.00
Please Note	Returns/Payments filed after the Late After Date may incur additional Penalties, Interest, and/or Fees.

◀ Back

Next ▶

*Tip: Click **Back** if you need to adjust the form before filing.*

Enter Tax Return – Signature

Enter your Signature
information in all
required fields (*).

Click Yes to
acknowledge and
authorize the tax return
submission.

Enter Tax Return - Signature

I acknowledge that I am authorized to file a return for the taxpayer represented in the tax return now being submitted online.

The Department of Revenue will reconcile the information submitted, along with any payments, and may assess additional tax, interest, penalty, and/or fees.

The contact information displayed reflects your electronic filing or payment information on file with the Florida Department of Revenue. If your contact information needs updating, you can enter the updated information here. Any change you make will be effective for this transaction only. To make a permanent update to your contact information, visit floridarevenue.com/taxes/eEnroll and select Update e-Enrollment.

If you agree, Please select the **Yes** button. To cancel the submission and go back to the return, Select **No**.

* First Name

* Country code

UNITED STATES (+1)



* Last Name

* Phone Number

488123

Middle Name

* Email

.COM

No

Yes

Enter Tax Return – Confirmation

The green
Confirmation banner
displays.

You can select Make a
Payment Now, Print,
or Return Home.

Enter Tax Return - Confirmation

Return was submitted successfully. If the return indicates an amount due greater than \$0.00, the **Make a Payment Now** button displays. Click the **Make a Payment Now** button to pay the amount due with the return.

The confirmation number is: **920020000585**

Please print or save this number for future reference.

Make a Payment Now

Print

Return Home

Tip:

- **Make a Payment Now** will display if the return is greater than \$0.00.
- Click **Print** if you want a physical copy of the return.
- If you leave the Confirmation page, or want to view the return later, go to **ONLINE TRANSACTIONS > Submitted Items**.

Import DR-908

To import your DR-908,
from the Enter Tax
Return Form page, click
Import.

Enter Tax Return Form ?

- Before a return can be submitted, you must use the calculate function to verify the input data.
- Click **Calculate** below when you are ready to calculate the return including any applicable collection allowance. You must click **Calculate** to continue processing the return; however, any calculated Penalty and Interest does not obligate you to pay these amounts at this time.
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Import

Return Header

DR-908

More

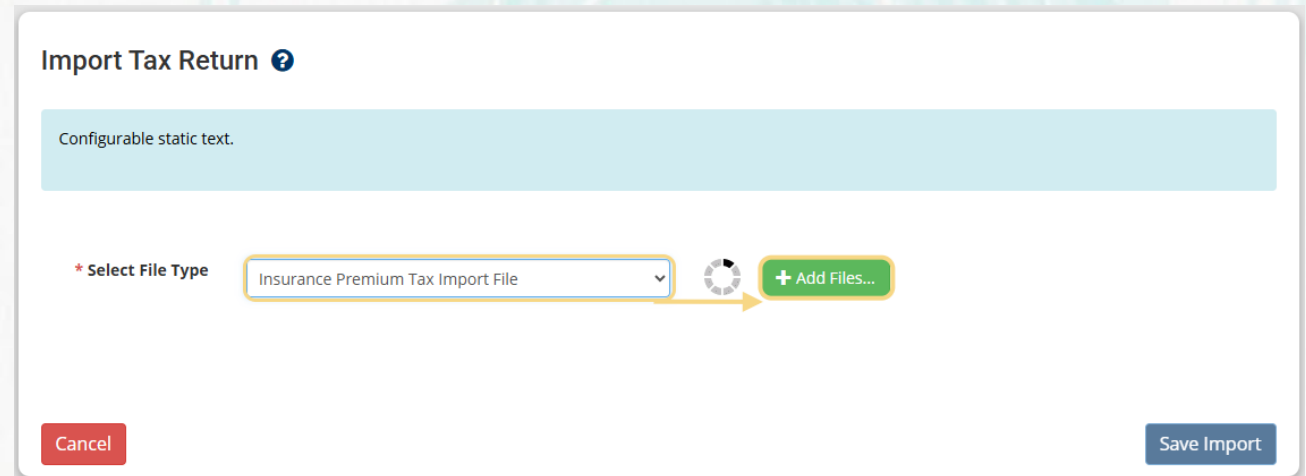
* indicates required field

Tax Return Instructions

Select File Type

Select the File Type from the available options in the dropdown list.

Click Add Files.



The screenshot shows a web form titled "Import Tax Return" with a help icon. Below the title is a light blue bar labeled "Configurable static text." The main section contains a label "* Select File Type" followed by a dropdown menu currently displaying "Insurance Premium Tax Import File". To the right of the dropdown is a circular refresh icon and a green button labeled "+ Add Files...". At the bottom left is a red "Cancel" button, and at the bottom right is a blue "Save Import" button.

Start File Upload

Select the file you want to upload from your device.

After it is selected, the file name will appear.

Click Start to upload the file.

Import Tax Return ?

Max File Size: 5.00 MB
Allowed File Types: txt, xml, csv

* Select File Type Insurance Premium Tax Import File + Add Files...

TC13000_CST_R115P.txt 15.04 KB Start Cancel

Cancel Save Import

File Submitted Successfully

The Import Results will show “File submitted successfully.”

Click Save Import.

Import Tax Return ?

Max File Size: 5.00 MB
Allowed File Types: txt, xml, csv

* Select File Type Insurance Premium Tax Import File + Add Files...

TC13000_CST_R115P.txt	15.04 KB	Delete
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Import results:

File submitted successfully.

Cancel Save Import

Tip: Once the file is saved, proceed to **Calculate** and **Continue** through the pages until the **Confirmation** page displays.

To exit, click Log Out in the upper right-hand corner of the main toolbar.

Log Out

