



Tax Information Publication

TIP

No: 23C03-01

Date Issued:
June 19, 2023

Changes to Decedent's Estate Information Requirements

Effective July 1, 2023, the following changes affect decedent estates:

- Estates of decedents who died after December 31, 2004, are no longer subject to section 198.26, Florida Statutes, if upon the death of the decedent, a state death tax credit or state generation-skipping transfer tax credit is not allowable pursuant to the provisions of the Internal Revenue Code of 1986, as amended.
- Personal representatives of estates are no longer required to file an *Affidavit of No Florida Estate Tax Due* (Form DR-312), or an *Affidavit of No Florida Estate Tax Due When Federal Return is Required* (Forms DR-313). The estate will not be subject to a lien for estate tax for estates of decedents who died after December 31, 2004, if upon the death of the decedent, a state death tax credit or state generation-skipping transfer tax credit is not allowable pursuant to the provisions of the Internal Revenue Code of 1986, as amended.

These changes apply to all probate proceedings commenced on or after July 1, 2023, and to all probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

References: Chapter 2023-207, Laws of Florida; Sections 198.26, 198.32, and 733.2121, Florida Statutes

For More Information

This document is intended to alert you to the requirements contained in Florida laws and administrative rules. It does not by its own effect create rights or require compliance.

For forms and other information, visit the Department's website at floridarevenue.com or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a detailed written response to your questions, write the Florida Department of Revenue, Taxpayer Services MS 3-2000, 5050 West Tennessee Street, Tallahassee, FL 32399-0112.

Want the latest tax information?

- ✓ Subscribe to our tax publications or sign up for due date reminders at floridarevenue.com/dor/subscribe
- ✓ Visit the Taxpayer Education webpage at floridarevenue.com/taxes/education for online guides and tutorials
- ✓ Follow us on **Twitter** and **Instagram**