



Tax Information Publication

TIP

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Firefighters' and Police Officers' Pension Trust Funds Excise Taxes on Insurance Premiums Chapters 175 and 185, Florida Statutes

Updated Electronic Address/Jurisdiction Database for Determination of Insurance Premium Tax Situs

Insurance companies use the Florida Department of Revenue's Address/Jurisdiction Database to assign premiums to the proper local taxing jurisdictions for purposes of the Firefighters' and Police Officers' Pension Trust Funds. Companies may now access or download the updated [Address/Jurisdiction Database](#). The files contain changes that reflect annexations, new addresses, and other relevant changes submitted by local jurisdictions. Insurance companies that would like to request a correction to the Address/Jurisdiction Database can do so by registering online at floridarevenue.com/taxes/pointmatch.

The Address/Jurisdiction Database is updated every April and October. Insurers should continue to report their local insurance premium taxes yearly on Schedules XII and XIII of their *Insurance Premium Taxes and Fees Return* (Form DR-908).

Insurers are encouraged to use the Address/Jurisdiction Database updated in April 2024 or October 2024 to report premiums for the 2024 calendar year. Form DR-908 is due by March 1, 2025. However, insurers are held harmless if they use the Address/Jurisdiction Database updated in October 2023 to report premiums for the 2024 calendar year.

If you need help downloading the Address/Jurisdiction Database, call the Florida Department of Revenue's Local Government Unit at (850) 717-6630 or email Local-Govt-Unit@floridarevenue.com.

Online filing of Form DR-908 and *Florida Insurance Premium Installment Payment* (Form DR-907) is available. Taxpayers may log in to the [Florida Insurance Premium Tax Website](#) using their Federal Employer Identification Number (FEIN) and Business Partner Number.

References: Chapters 175 and 185, 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.

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