



## 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 the Firefighters' and Police Officers' Pension Trust Funds. The database has been updated to reflect annexations, new addresses, and other relevant changes submitted by local jurisdictions. Insurance companies wishing to request a correction to the Address/Jurisdiction Database may do so by registering online at [floridarevenue.com/taxes/pointmatch](https://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 2025 or October 2025 to report premiums for the 2025 calendar year. Form DR-908 is due by March 1, 2026. However, insurers are held harmless if they use the Address/Jurisdiction Database updated in October 2024 to report premiums for the 2025 calendar year.

For assistance 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](mailto:Local-Govt-Unit@floridarevenue.com).

Taxpayers may file Form DR-908 and *Florida Insurance Premium Installment Payment* (Form DR-907) online. 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 written reply to tax questions, email **fdortaxpayerservices@floridarevenue.com**.

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