



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.

The Address/Jurisdiction Database is updated every April and October. Insurers should continue to report their local insurance premium taxes annually 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 2026 or October 2026 to report premiums for the 2026 calendar year. Form DR-908 is due by March 1, 2027. However, insurers are held harmless if they use the Address/Jurisdiction Database updated in October 2025 to report premiums for the 2026 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.

Taxpayers may file Form DR-908 and the *Florida Insurance Premium Installment Payment* (Form DR-907) online. Taxpayers may log in to the [eFile and Pay Florida Insurance Premium Tax webpage](#) using either their user ID and password or 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 a written reply to tax questions, email fdortaxpayerservices@floridarevenue.com.

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).

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