



Florida Department of Revenue
Tax Information Publication

TIP

No: 12B8-02
Date Issued:
October 12, 2012

**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 must register at <http://geotax.state.fl.us> to download the address/jurisdiction database files for insurance premium tax (IPT). Insurance companies use these files to assign premiums to the proper local taxing jurisdictions for purposes of the Firefighters' and Police Officers' Pension Trust Funds.

An updated address/jurisdiction database for IPT is now available for download at <http://geotax.state.fl.us>. It contains addresses that have been updated as a result of annexations, new addresses, and other relevant changes submitted by the local jurisdictions.

A one-time access code is needed to register and create a user name and password. The code is INS20130101 and is valid until April 2013. Once you have registered, use your user name and password to access helpful files on our Internet site, such as the instructions for downloading the database files.

You can use the single address look-up feature without logging into the database. This feature shows the most current information, including the updated database and any new information submitted by local governments.

Deletions to the participating jurisdictions are listed below.

UPDATES to the IPT Address/Jurisdiction Database

Deletions:

<u>Code</u>	<u>City/District</u>	<u>County</u>	<u>Type</u>
745	Palm Beach	Palm Beach	Fire/Police
798	Ponce Inlet	Volusia	Fire

The IPT 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 must use the updated address/jurisdiction database available in October 2012 to report premiums for the 2013 calendar year (Form DR-908 is due by March 1, 2014).

Although it is not required, insurers can use the updated address/jurisdiction database available in October 2012 to report premiums for the 2012 calendar year (Form DR-908 is due by March 1, 2013).

Online filing of Form DR-908, *Insurance Premium Taxes and Fees Return*, and Form DR-907, *Florida Insurance Premium Installment Payment*, is available. Taxpayers may log in to [this application](#) using their federal employer identification number (FEIN) and Business Partner number.

A **Feature ID** place code field was added to the address/jurisdiction database as a new field in October 2009. The Geographic Names Information System (GNIS) Feature Identifier (Feature ID) has replaced the FIPS 55 database place code as the federal and national standard geographical feature record identifier. Communications services tax [TIP 09A19-04](#) has more details on the Feature ID place code.

If you need help downloading the address/jurisdiction database, contact the Department of Revenue Local Government Unit at 850-717-6630 or email local-govt-unit@dor.state.fl.us.

Taxpayer Information Publications (TIPs) regarding updates to the address/jurisdiction database are posted on the Department's Internet site.

References: Chapters 175 and 185, Florida Statutes (2012)

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 our Internet site at www.myflorida.com/dor or call Taxpayer Services, 8:00 a.m. to 7:00 p.m., ET, Monday through Friday, excluding holidays, at 800-352-3671.

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

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