

Florida Department of Revenue  
Tax Information Publication

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**New Florida Estate Tax Form Requirement**

**New Form: Florida Estate Tax Return (Form F-706)**

The Florida Department of Revenue is introducing a new form, the Florida Estate Tax Return (Form F-706), which is designed to assist in calculating the correct amount of estate tax due Florida.

- \* The Florida Estate Tax Return **must be filed** for the estate of every Florida resident, and every nonresident and nonresident alien owning Florida property, when that estate is required to file a federal estate tax return, Form 706 or Form 706-NA.
- \* The Florida Estate Tax Return is effective for dates of death January 1, 2000 and after, and it is due to the Department within nine months of the date of death.
- \* A copy of the signed federal estate tax return (Form 706 or 706-NA) must accompany the Florida Estate Tax Return.

**Extensions of Time**

If an extension of time to file Form F-706 or pay Florida estate tax is needed, the personal representative of the estate must:

- \* apply **first** to the IRS for a federal filing extension using federal Form 4768 (Note: Florida does not have a separate extension form.);
- \* send a copy of federal Form 4768 to the Florida Department of Revenue within 30 days of mailing the request to the IRS; and,
- \* when the approved extension is received from the IRS, send

a copy to the Department within 30 days of receiving the federal approval.

### **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 more information call Tax Information Services, Monday - Friday, 8:00 a.m. to 5:00 p.m., ET, at 850-488-6800.

Hearing or speech impaired persons should call our TDD at 1-800-367-8331 or 850-922-1115.

For a detailed written response to your questions, write the Florida Department of Revenue, Tax Information Services, 1379 Blountstown Highway, Tallahassee, FL 32304.

For forms and other information, visit our Web site at <http://sun6.dms.state.fl.us/dor/>.

Get tax forms quickly by FAX ON DEMAND. Call 850-922-3676, twenty-four hours a day, seven days a week, using your fax machine handset and follow the instructions.

#### References:

Chapter 198, F.S.