



Florida Department of Revenue  
Tax Information Publication

**TIP**

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Date Issued:  
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**FRATERNAL BENEFIT SOCIETIES:  
PAY \$250 ANNUAL FILING FEES TO  
THE DEPARTMENT OF FINANCIAL SERVICES**

Beginning with the 2010 tax year, the \$250 annual statement filing fee imposed under section 624.501(4), Florida Statutes, is to be paid to the Florida Department of Financial Services, Revenue Processing Section.

Fraternal benefit societies are not subject to the insurance taxes and fees administered by the Department of Revenue and will no longer be required to file insurance premium tax returns with the Department of Revenue.

For tax years prior to 2010, a fraternal benefit society that paid its \$250 annual statement filing fee twice – once to the Florida Department of Financial Services and once to the Department of Revenue – may file an amended *Insurance Premium Taxes and Fees Return(s)* (Form DR-908) with the Department of Revenue to receive a refund. Documentation to support the overpayment must be submitted with Form DR-908. The amended return with supporting documentation must be filed with the Department of Revenue within 3 years of the date you overpaid the filing fee.

**Reference: Section 632.628, 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 our Internet site at [www.myflorida.com/dor](http://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.

Persons with hearing or speech impairments may call our TDD at 800-367-8331 or 850-922-1115.

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

**Don't delay-save today!**

You can **pay overdue taxes with no penalty and reduced interest under Florida's Tax Amnesty Program**, July 1 to September 30, 2010. All taxes administered by the Department of Revenue are eligible, except unemployment tax and Miami-Dade County Lake Belt Fees.

Visit [www.myflorida.com/dor/amnesty](http://www.myflorida.com/dor/amnesty) to find out more.