



Florida Department of Revenue  
Tax Information Publication

**TIP**

No: 13C03-01

Date Issued:  
July 3, 2013

**Estate Tax Return Zero Filing Requirements  
Have Been Permanently Extended**

The repeal of the requirement to file a *Florida Estate Tax Return* (Form F-706) has been permanently extended to apply to all estates of decedents who died on or after January 1, 2005.

No Florida estate tax is due for decedents who died on or after January 1, 2005.

For dates of death beginning January 1, 2005, if the estate **is not required** to file Internal Revenue Service (IRS) Form 706 or Form 706NA, the personal representative should use Florida Form DR-312, *Affidavit of No Florida Estate Tax Due*, to release the Florida estate tax lien.

For dates of death beginning January 1, 2005, if the estate **is required** to file Internal Revenue Service (IRS) Form 706 or Form 706NA, the personal representative should use Florida Form DR-313, *Affidavit of No Florida Estate Tax Due When Federal Return is Required*, to release the Florida estate tax lien.

Forms DR-312 and DR-313 are admissible as evidence of no liability for Florida estate tax and will remove the Department's estate tax lien. These forms must be filed with the clerk of the court in the county where the property is located. Please do not send these forms to the Department of Revenue.

**References: Section 198.13(4), Florida Statutes; Section 1, Chapter 2013-172, Laws of Florida**

**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.

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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