



## Tax Information Publication

# TIP

No: 19B8-02

Date Issued:  
October 3, 2019

### **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 Address/Jurisdiction Database to assign premiums to the proper local taxing jurisdictions for purposes of the Firefighters' and Police Officers' Pension Trust Funds. Companies may now access or download the updated [Address/Jurisdiction Database](#). The files contain changes that reflect annexations, new addresses, and other relevant changes submitted by the local jurisdictions. Insurance companies that would like to request a correction to the Address/Jurisdiction Database can do so by registering online at [floridarevenue.com/taxes/pointmatch](http://floridarevenue.com/taxes/pointmatch).

The 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 are encouraged to use the Address/Jurisdiction Database updated in October 2019 or April 2019 to report premiums for the 2019 calendar year (Form DR-908 due by March 1, 2020). However, insurers are held harmless if they use the Address/Jurisdiction Database updated in October 2018 to report premiums for the 2019 calendar year.

If you need help downloading the Address/Jurisdiction Database, call the Department of Revenue Local Government Unit at 850-717-6630 or email [Local-Govt-Unit@floridarevenue.com](mailto:Local-Govt-Unit@floridarevenue.com).

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 the [Florida Insurance Premium Tax Website](#) using 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 forms and other information, visit the Department's website at [floridarevenue.com](http://floridarevenue.com) or call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

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

**Want the latest tax information?**

- ✓ Subscribe to our tax publications or sign up for due date reminders at [floridarevenue.com/dor/subscribe](http://floridarevenue.com/dor/subscribe)
- ✓ Visit the [Taxpayer Education](#) webpage at [floridarevenue.com](http://floridarevenue.com) for news about live and recorded tax webinars
- ✓ Follow us on Twitter [@FloridaRevenue](#)